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ABSTRACT

This update of an earlier glossary has been compiled to help promote awareness and use of a common language of terms, definitions, and procedures at the institutional, state, and national levels in postsecondary education. It is intended for use as a reference for those who exchange or collect information throughout postsecondary education, especially those who deal with data in institutions, government agencies, and education associations. Common definitions and categories have been developed for data items most regularly used in postsecondary education. The glossary was developed partly through ongoing monitoring of national and state data-collecting efforts for both common and mandated standardizations and classifications. (Author/MSE)

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ED 165 066

A Glossary of Standard Terminology for Postsecondary Education

1978-79

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U.S. DEPARTMENT OF HEALTH, EDUCATION & WELFARE
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NEW FEATURE OF THE *GLOSSARY*

Users who are not at first familiar with the terminology of the *Glossary* will find a new feature, the appendix, helpful.

The appendix lists all substantive entries of the *Glossary* under one or more of six categories—Academic-related, Facilities-related, Financial-related, General, Personnel-related and Employee Characteristics, and Student-related and Student Characteristics.

Users can in a moment survey the list of terms under each category, to find the exact wording of the entry of interest.

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Preface

A great deal of data related to postsecondary education currently is being collected by a wide variety of organizations and agencies. Unfortunately, the segmented nature of these collection efforts makes much of the resulting data incompatible. It is difficult, if not impossible, to bring all this information together at present in such a way that a meaningful and useful postsecondary-education data base can be created to support research, planning, or administrative decisionmaking. However, diversity among data collectors and data-collection efforts probably is both inevitable and desirable. Assuming the continuance of the present data-collection system, a consistent, compatible postsecondary-education data base still can be achieved if data are collected using standard terminology, even if the collection is done by different organizations utilizing different collection mechanisms.

In large part through work at the National Center for Higher Education Management Systems (NCHEMS), common definitions and categories have been developed for data items most regularly used in communicating and reporting information about post-secondary education. Many potential benefits of this extensive

development effort have not been realized, however, because once developed, these definitions and data categories have not been fully utilized. This is particularly true at the national level, where several major data-collection and reporting efforts continue to use definitions and data categories that are in conflict with those generally agreed on throughout the postsecondary-education community.

To help promote awareness and use of a common language of terms, definitions, and procedures at the institutional, state, and national levels, NCHEMS has compiled this *Glossary of Standard Terminology for Postsecondary Education*. The *Glossary* is intended to be used as a reference book by those who exchange or collect information throughout postsecondary education—especially by those who deal with data in institutions, governmental agencies, and educational associations. Standardization of categories and definitions should help minimize the institutional-response burden and reduce data-acquisition costs of institutions as well as state and national agencies.

The *Glossary* reflects lengthy involvement at NCHEMS in monitoring national and state data-collection efforts for both common and mandated standardizations and classifications. Additionally, it reflects the Center's own work in the development of standardized definitions, procedures, and structures, as indicated by the following publications:

Romney, Leonard C. *Higher Education Facilities Inventory and Classification Manual*. Technical Report 36. Boulder, Colo.: National Center for Higher Education Management Systems [NCHEMS] at Western Interstate Commission for Higher Education [WICHE], 1972.

Goddard, Suzette; Martin, James S.; and Romney, Leonard C. *Data Element Dictionary*. 2nd ed. Technical Report 51. Boulder, Colo.: NCHEMS at WICHE, 1973.

Renkiewicz, Nancy K., and Topping, James R. *Information Exchange Procedures*. Technical Report 47. Boulder, Colo.: NCHEMS at WICHE, 1973.

Collier, Douglas. *Higher Education Finance Manual*. Technical Report 69. Boulder, Colo.: NCHEMS at WICHE, 1975.

Jones, Dennis P., and Drews, Theodore H. *A Manual for Budgeting and Accounting for Manpower Resources in Postsecondary Education*. National Center for Education

Statistics. Publication No. 77-343. Washington, D.C.: Government Printing Office, 1977.

Jones, Dennis P.; Katchian, Anahid; McCoy, Marilyn; and Orwig, Melvin D. *State-Level Information Base.* Technical Report 85. Boulder, Colo.: NCHEMS, 1977.

Lenning, Oscar T.; Lee Yong S.; Micek, Sidney S.; and Service, Allan L. *A Structure for the Outcomes of Postsecondary Education.* Boulder, Colo.: NCHEMS, 1977.

Collier, Douglas. *Program Classification Structure.* 2nd ed. Technical Report 106. Boulder, Colo.: NCHEMS, 1978.

A Handbook of Terminology for Classifying and Describing the Learning Activities of Adults. NCHEMS Draft 6 for the National Center for Education Statistics, Boulder, Colo., June 1978.

Since the *Glossary* is partially an outgrowth of these earlier publications, it reflects agreement and acceptance of standards by national task forces and by major postsecondary-education organizations such as the National Association of College and University Business Officers (NACUBO) and the American Association of Collegiate Registrars and Admissions Officers (AACRAO). The *Glossary* is compatible with these other documents and sometimes resolves inconsistencies existing between earlier and later publications.

Standard terminology has utility only to the extent that it is used uniformly and kept current, the development process being dynamic rather than static. Periodic revisions, updatings, and modifications are necessitated by changes in legislation, flaws found in the process of implementing and using data standards, establishment of new classification structures, and so forth. The *Glossary* will be updated each academic year to reflect such changes.

Compilation of this revision of the *Glossary* was made possible through funding by the National Institute of Education. The revision was greatly facilitated by the review comments of Abbott Wainwright of NACUBO and, within NCHEMS, Richard Allen, Douglas Collier, Dennis Jones, James Topping, and Anahid Katchian. Their assistance is greatly appreciated. Thanks are also due to Mary Sue Watkins for her editorial review, to Mary Haenselman for typing the draft of this document, to Clara Roberts for publication assistance, and to E.H. Peto for the graphic design.

Introduction

The *Glossary of Standard Terminology for Postsecondary Education* was compiled at the National Center for Higher Education Management Systems to help promote standardization and consistency in communication throughout postsecondary education, at the institutional, state, and national levels. The *Glossary* will be revised each academic year to incorporate new standardized definitions and to reflect any changes in established definitions.

Glossary entries are arranged alphabetically. But definitions of terms utilized in classification structures will be included only where the classification structure itself is listed. (For example, *Hispanic* is defined, along with other race/ethnic categories, under *Race/Ethnic Identification*.)

Glossary entries are restricted to those that reflect established standards for data exchange and communication among the various components of postsecondary education. The *Glossary* does *not* contain terms that must be defined by individual institutions and agencies —terms such as *account number, organizational unit,* and *full or part time*. It *does* include items of the following kinds:

- *Standard Definitions of Terms, Procedures, and Derived Information:* Standard definitions are required when institutions exchange information among themselves and when they report to state agencies, the federal government, and other organizations. These definitions will not always be the same as those required at the institutional level for the same items. (For example, institutions and states may require a definition of geographic origin consistent with the fee-assessment needs of their environment and situation. However, this definition probably will not meet the needs of national migration studies.)
- *Standard Classifications:* Many classification structures have been established to achieve comparability in reporting at the institutional, state, and national levels. Some standards have been established and required for federal reporting. (Examples are Race/Ethnic Identification categories and U.S. Department of Labor Occupational Classification System.) Other standards have been agreed to among the representatives of postsecondary-education institutions, agencies, and organizations. (Examples are Current-Fund Expenditure Categories and Transfers; Room-Use Categories.)

Many users of the *Glossary* will not at first be familiar with the exact wording of its more than 360 entries and subentries. For example, one may be interested in residence/migration of students but may not know how that item might be labeled in the *Glossary*. This edition of the *Glossary* includes an appendix, in which all substantive entries are grouped according to these categories: Academic-related, Facilities-related, Financial-related, General, Personnel-related and Employee Characteristics, and Student-related and Student Characteristics. The user interested in residence/migration of students can glance through the entries listed under the category Student-related and Student Characteristics and there find the appropriate entry, Geographic Origin.

A

Academi: Drop or Suspension. *See* **Exit-Student Status.**

Academic Support. *See* **Current-Fund Expenditure Categories and Transfers; Program Classification Structure.**

Academic Year. The period of the regular session, generally extending from September to June, usually equated to two semesters or trimesters, three quarters, or the period covered by a 4-1-4 plan. (*See also* **Predominant Calendar System.**)

Accreditation. The process whereby a nationally recognized agency or organization grants public recognition to a unit of an educational organization (such as a school, institute, college, university, or specialized program of study) indicating that it meets established standards of quality, as determined through initial and periodic self-study and evaluation by peers. The essential purpose of the accreditation process is to provide a professional judgment as to the quality of the educational institution or program(s) offered and to encourage continual improvement thereof.

Accrual Accounting. The basis of accounting and reporting under which (1) revenues are reported when earned, even though the funds may be received subsequent to a reporting period, and (2) expenditures are reported when the materials or services are received, even though payments may not have been made by the date of the financial report.

Generally accepted accounting principles for institutions of higher education allow for the following exceptions: (1) accounting for depreciation is not required, and (2) revenues and expenditures of an academic term extending over a fiscal year-end, such as summer session, may be reported totally with the fiscal year in which the program is predominantly conducted.

Additions to Fund Balances. Used in financial reporting to reflect addition of new institutional resources in any fund group. It does not include funds moved out of one fund group and into another (which would be considered a transfer).

Admission. Formal notification to an applicant of acceptance by a postsecondary-education institution, program, or activity.

Agency Funds. *See* **Fund Groups.**

Age Ranges. Based on the chronological age of each individual as of some specified date. The following age ranges are recommended for grouping various types of individuals:

For Students	*For Faculty*	*For Population*
Under 16 years	*Under 25 years*	*Under 5 years*
16-17 years	*25-34 years*	*5-9 years*
18-20 years	*35-44 years*	*10-13 years*
21-24 years	*45-54 years*	*14-17 years*
25-34 years	*55-59 years*	*18-20 years*
35-44 years	*60-62 years*	*21-24 years*
45-54 years	*63-65 years*	*25-34 years*
55-64 years	*66-69 years*	*35-44 years*
65 years and over	*70 years and over*	*45-54 years*
		55-64 years
		65 years and over

Alaskan Native. *See* **Race/Ethnic Identification.**

American College Testing (ACT) Program Battery Scores. *See* **Aptitude/Achievement Test Scores.**

American Indian. *See* **Race/Ethnic Identification.**

Annuity and Life Income Funds. *See* **Fund Groups.**

Application. An individual's request for admission to, or participation in, a particular postsecondary institution, program, or activity.

Aptitude/Achievement Test Scores. Scores achieved on various tests that might be used to indicate the general ability of individuals. The two major postsecondary-education entrance-test scores are:

1. **American College Testing (ACT) Program Battery Scores.** Entrance tests given by the American College Testing Program of Iowa City, Iowa. There are four tests (English, mathematics, social studies, and natural sciences), and the average of the four scores is an individual's composite score. The scores range from 1 to 36, with the composite mean for entering college freshmen about 20 and the standard deviation about 5.
2. **Scholastic Aptitude Test (SAT) Scores.** An entrance test given by the Educational Testing Service of Princeton, New Jersey. The scores achieved by an individual are based on the quantitative (math) and/or verbal parts of the SAT and range from 200 to 800 (and occasionally 900) in intervals of 10. The mean score is around 500 and the standard deviation about 100.

Asian or Pacific Islander. *See* **Race/Ethnic Identification.**

Assets. Generally includes such items as cash, investments, pledges receivable, accounts receivable, notes receivable, inventories, prepaid expenses and deferred charges, institutional plant, and interfund borrowing due from or to other funds.

Assignable Area. The sum of all areas on all floors of a building assigned to, or available for assignment to, an occupant, including every type of space functionally usable by the occupant (excepting those spaces defined as custodial, circulation, mechanical, or structural areas). Assignable area should be expressed in assignable square feet (to the nearest thousand).

Assignable Square Feet. The sum of all areas on all floors of a building assigned to, or available for assignment to, an occupant, including every type of space functionally usable by an occupant (excepting custodial, circulation, mechanical, and structural areas).

For a single room, this involves the sum of all areas located between the principal surface of the walls and partitions at or near

Assignable Square Feet *(continued)*

floor level. Space occupied by alcoves, closets, and built-in shelves opening into and serving the room ordinarily should be included. Areas of columns, door-swings, and impaired headroom and space occupied by heating devices may be ignored. If, however, any of these structural features constitutes a large loss of usable space, the area should be deducted from the square-feet measurement of the room.

Assistant Professor. *See* **Faculty-Rank Titles.**

Associate Degree. *See* **Highest Degree/Diploma/Certificate Earned; Program Level.**

Associate Professor. *See* **Faculty-Rank Titles.**

Auxiliary Enterprises. *See* **Current-Fund Expenditure Categories and Transfers; Current-Fund Revenue Categories.**

Average Full-Time Equivalent (FTE) Compensation. The mean gross salary (including fringe benefits) paid to or on behalf of all employees or a specific category of employees, for a comparable period of time or as of a given point in time, and equated to a full-time basis. (Fringe benefits can include the institution's contribution to social security, retirement, medical insurance, life insurance, guaranteed disability, income protection, unemployment compensation, workmen's compensation, cash tuition for faculty children, cash housing benefits, and other benefits in kind with cash options.)

All individual salaries are equated to full time by dividing the total actual compensation amounts by the total percentages of time worked (that is, the total number of FTE employees involved). (If faculty compensation is to be reported on an academic-year basis, a conversion factor of 9/11ths or 81.818 percent generally is used to convert the compensation of faculty hired on an 11/12-month basis. For example, an 11/12-month gross salary of $23,000 will equate to an academic-year gross salary of $18,818.)

Average Full-Time Equivalent (FTE) Salary. The mean salary (excluding fringe benefits) paid to all employees or a specific category of employees, for a comparable period of time or as of a given point in time, and equated to a full-time basis.

Average Full-Time Equivalent (FTE) Salary *(continued)*

All individual salaries are equated to full time by dividing the total actual salary dollars by the total percentages of time worked (that is, the total number of FTE employees involved). If faculty salaries are to be reported on an academic-year basis, a conversion factor of 9/11ths or 81.818 percent generally is used to convert the salaries of faculty hired on an 11/12-month basis. For example, an 11/12-month salary of $20,000 will equate to an academic-year salary of $16,364.)

B

Bachelor's Degree. *See* **Highest Degree/Diploma/Certificate Earned; Program Level.**

Balance Sheet. A method for reflecting an institution's financial condition at a particular point in time. To allow for reporting in accordance with the principles of fund accounting, a balance sheet for an institution of higher education is designed so that assets and liabilities are shown separately for each fund group.

This separation of assets and liabilities by fund groups may be shown in one of two different ways. The layered format is one in which a series of mini-balance sheets is prepared for each fund group and displayed in layers (one on top of the other). The columnar format shows the assets and liabilities associated with each fund group side by side in the appropriate fund groupings.

Basic Educational Opportunity Grants (BEOG). (P.L. 92-381, Higher Education Act of 1965, Title IV-A, Section 411.) Provides direct grants to help qualified undergraduate students finance their post-secondary education. At full funding, the program provides $1,600

Basic Educational Opportunity Grants (BEOG) *(continued)*

grants to students, less expected family contribution, but not to exceed one-half the cost of attendance. (Note: Grant limitations are subject to change with revised legislation.)

Black. *See* **Race/Ethnic Identification.**

Book Value. The purchase price of any asset. If gifts were received, they should be valued at the appraised market value at date of receipt. The value assigned by the donor for tax purposes also can be used.

Branch Campus. *See* **Reporting-Unit Structure.**

Building. *See* **Capital Asset; Capital Cost.**

Building Condition. The physical status and quality of the building at the time of the facilities inventory, based on the best judgment of those responsible for campus development. This building characteristic has the following classifications:

1. **Satisfactory.** Suitable for continued use with normal maintenance.
2. **Remodeling-A.** Requires restoration to present acceptable standards without major room-use changes, alterations, modernizations, or expansions. The approximate cost of **Remodeling-A** is not greater than 25 percent of the estimated replacement cost of the building.
3. **Remodeling-B.** Requires major updating and/or modernization of the building. The approximate cost of **Remodeling-B** is greater than 25 percent but less than 50 percent of the estimated replacement cost of the building.
4. **Remodeling-C.** Requires major remodeling of the building. The approximate cost of **Remodeling-C** is greater than 50 percent of the estimated replacement cost of the building.
5. **Demolition.** Requires demolition or abandonment because the building is unsafe or structurally unsound, irrespective of the need for the space or the availability of funds for replacement. This classification takes precedence over the previous four classifications, regardless of the condition of the building.
6. **Termination.** Planned termination or relinquishment of occupancy for reasons other than safety or structural soundness, such as abandonment of temporary units or vacating of leased space. This classification takes precedence over the first four classifications, regardless of the building's physical status and quality.

C

Campus. *See* **Reporting-Unit Structure.**

Capital Asset. Any physical resource that benefits the institution, program, course of study, or activity for more than one operating period. (Note: The Cost Accounting Standards Board [CASB] has stipulated $500 and a useful life of more than two years as the threshold at which items must be considered capital assets.) The following categories are recommended:

1. **Land.** Unimproved real estate.
2. **Land Improvement.** A real-estate improvement other than a building (for example, street, sidewalk, or outside lighting).
3. **Building.** A facility permanently affixed to the land. This would include associated fixed and mechanical equipment (for example, heating and air-conditioning systems and plumbing and sewer systems).
4. **Capital Equipment.** An item of movable property (not permanently attached to a structure) that has an acquisition cost of more than a specified amount, as determined by the institution

Capital Asset *(continued)*

4. **Capital Equipment** *(continued)*
   or appropriate governmental unit and that has an expected useful life of more than one year. (Note: Federal Management Circular 73-8 [formerly OMB Circular A-21] defines equipment as items having an acquisition cost of $200 or more and an expected service life of one year or more. Different limits that are reasonable and consistently applied are acceptable.)

Capital Cost. A calculated dollar amount that represents the services provided by land improvement, buildings, and capital equipment (both owned and leased) used by the institution during any time period. If the capital assets are owned by the institution, the annual capital cost is defined as the current depreciation of the asset; if the capital assets are leased, the annual capital costs are equivalent to the total rental expenditures.

1. **Land Improvement.** The cost of real-estate improvements other than buildings.
2. **Building.** The original acquisition cost of the building plus the cost of any subsequent additions or renovations (that is, parts added that enlarge or expand the building or significantly alter its function).
3. **Capital Equipment.** The cost of movable property that at acquisition was more than a specified amount, as determined by the institution or appropriate governmental unit and that has an expected useful life of more than one year. (Note: Federal Management Circular 73-8 [formerly OMB Circular A-21] defines equipment as items having an acquisition cost of $200 or more and an expected service life of one year or more. Different limits that are reasonable and consistently applied are acceptable.)

Capital Equipment. *See* **Capital Asset; Capital Cost.**

Cash Accounting. The basis of accounting and reporting under which revenues are reported as soon as the cash is received or made available to the institution and expenditures are not reported until the monies for the payment have been disbursed.

Census Date for Enrollment. The officially designated day in an academic term, after most drops/adds have been completed, when the institution takes official student counts (typically sometime between the second and fourth week of classes).

Central Office. *See* **Reporting-Unit Structure.**

Certificate. *See* **Highest Degree/Diploma/Certificate Earned; Program Level.**

Certification. *See* **Credentialing.**

Chargebacks. Refers to certain types of expenses that are "charged back" to the using department within an institution by the unit or area performing the service. Typical examples of these expenses are audio-visual services, academic computing services, administrative data processing, and utilities.

Civil-Rights Category. *See* **Race/Ethnic Identification.**

Class Laboratory. *See* **Room-Use Categories.**

Classroom. *See* **Room-Use Categories.**

Collective-Bargaining Agreement. A written agreement between an employer and the union or employee organization representing the employees regarding the terms and conditions of employment. The agreement generally is effective for a specified period of time.

College Work-Study Program. (P.L. 89-329, Higher Education Act of 1965, Title IV-C.) Stimulates and promotes the part-time employment of students attending institutions of higher education, particularly those with financial need, who are in need of earnings to pursue their course of study. This program provides grants to institutions for partial reimbursement of wages paid to students working on-campus or off-campus in public or non-profit organizations.

Communications. *See* **Direct Costs.**

Compensation. *See* **Average Full-Time Equivalent (FTE) Compensation; Direct Costs.**

Contact Hour. *See* **Student-Contact Hour.**

Contractual Services. *See* **Direct Costs.**

Contributed Services. *See* **Direct Costs.**

Costs. *See* **Direct Costs; Full Costs; Indirect Costs.**

Course Level. The level of offering for instructional courses at postsecondary-education institutions. Course levels are assigned relative to the intended degree of complexity or expected level of student comprehension, rather than the student level of those enrolled in the course. The course levels included within each discipline category are:

1. **Lower Division.** Course offerings at a level of comprehension usually associated with freshman and sophomore students.
2. **Upper Division.** Course offerings at a level of comprehension usually associated with junior or senior students. Jointly offered upper division and graduate courses should be classified as upper division.
3. **Graduate/Professional.** Course offerings at a level of comprehension usually associated with post-baccalaureate students.
4. **Other** A course level to be used in situations where the previous three course levels are not appropriate (for example, in many noncredit instructional activities where level of comprehension specified according to student level has no meaning).

Course Site. *See* **Program/Course Site.**

Craft Certificate. *See* **Highest Degree/Diploma/Certificate Earned.**

Crafts and Trades Employees. *See* **Manpower-Resource Categories.**

Credentialing. The process whereby individuals are recognized by agencies or associations as having attained predetermined qualifications and are given permission to engage in a specific service and/or use a particular title. Credentialing occurs through one of the two following ways:

- **Certification**—recognition by a nongovernmental agency or association
- **Licensure**—legal recognition by a governmental agency

Credit Courses. Courses for which, upon successful completion, enrolled students are given credit that can be applied to meet the requirements for achieving a degree or certificate at a given institution.

Credit Hour. *See* **Student-Credit Hour.**

Credit Unit. The official certification of a course completed satisfactorily, statements of competence, and other increments of verified educational accomplishment (theses, oral and written examinations, internships, and such) accepted toward completion of requirements for certificates and degrees. Credit units are most often assigned semester- or quarter-hour values.

Current Funds. *See* **Fund Groups.**

Current-Fund Expenditure Categories and Transfers. The categories that follow are those generally accepted in higher education for classifying and reporting Current-Fund expenditure information by function. They are the same categories recommended in the American Institute of Certified Public Accountants (AICPA) *Audits of Colleges and Universities* (New York: American Institute of Certified Public Accountants, 1973, as amended by the AICPA "Statement of Position on Financial Accounting and Reporting by Colleges and Universities," 1974), in the National Association of College and University Business Officers (NACUBO) *College and University Business Administration* (Washington, D.C.: National Association of College and University Business Officers, 1974), and in Douglas Collier's *Higher Education Finance Manual,* Technical Report 69 (Boulder, Colo.: National Center for Higher Education Management Systems, 1975). The categories and their definitions, and the associated subcategories, represent the most recent agreement of the joint NCHEMS/NACUBO committee on the Joint Accounting Group (JAG) guidelines as explained by NACUBO in its April 1978 "Administrative Service Supplement." The subcategories described for each category are recommended where more detail is needed.

1. **Instruction.** Includes expenditures for all activities that are part of the institution's instruction program. Expenditures for credit and noncredit courses; academic, vocational, and technical instruction; remedial and tutorial instruction; and regular, special, and extension sessions should be included. Expenditures not budgeted separately for departmental research and public service should be included in this classification. This category excludes expenditures for academic administration where the primary assignment is administration (for example, academic deans). However, expenditures for departmental chairmen, since instruction is still an important role of the administrator,

Current-Fund Expenditure Categories and Transfers *(continued)*

1. **Instruction** *(continued)*
   should be included. This category includes the following subcategories:
   - General academic instruction
   - Vocational/technical instruction
   - Special session instruction
   - Community education
   - Preparatory/remedial instruction
2. **Research.** Includes all funds expended for activities specifically organized to produce research outcomes and either commissioned by an agency external to the institution or separately budgeted by an organizational unit within the institution. Subject to these conditions, it includes expenditures for individual and/or project research as well as those of institutes and research centers. This category does not include all sponsored programs (such as training grants), nor is it necessarily limited to sponsored research, since internally supported research programs, if separately budgeted, might be included in this category under the circumstances described above. Expenditures for departmental research that are separately budgeted specifically for research are included. This category includes the following subcategories:
   - Institutes and research centers
   - Individual and project research
3. **Public Service.** Includes all funds expended for activities established primarily to provide noninstructional services beneficial to groups external to the institution. These activities include community-service programs (excluding instructional activities) and cooperative extension services. Included in this category are conferences, institutes, general advisory services, reference bureaus, radio and television, consulting, and similar noninstructional services to particular sectors of the community. This category includes the following subcategories:
   - Community service
   - Cooperative extension service
   - Public broadcasting services
4. **Academic Support.** Includes all funds expended primarily to provide support services to one of the institution's three primary missions—instruction, research, and public service. It includes (1) the retention, preservation, and display of educational materials—for example, libraries, museums, and galleries; (2) the provision of services that directly assist the academic

4. **Academic Support** *(continued)*
functions of the institution, such as demonstration schools associated with a department, school, or college of education; (3) media, such as audiovisual services, and technology, such as computing support; (4) academic administration (including academic deans but not department chairmen) and personnel development providing administrative support and management direction to the three primary missions; and (5) separately budgeted support for course and curriculum development. For institutions that currently charge certain of the expenditures —for example, computing support—directly to the various operating units of the institution, such expenditures are not reflected in this category. This category includes the following subcategories:
   - Libraries
   - Museums and galleries
   - Educational media services
   - Academic computing support
   - Ancillary support
   - Academic administration
   - Academic personnel development
   - Course and curriculum development
5. **Student Services.** Includes all funds expended for offices of admissions and registrar and those activities whose primary purpose is to contribute to students' emotional and physical well-being and to their intellectual, cultural, and social development outside the context of the formal instruction program. It includes expenditures for student activities, cultural events, student newspaper, intramural athletics, student organizations, intercollegiate athletics (if the program is operated as an integral part of the department of physical education and not as an essentially self-supporting activity), counseling and career guidance (excluding informal academic counseling by the faculty), student aid administration, and student health service (if not operated as an essentially self-supporting activity). This category includes the following subcategories:
   - Student services administration
   - Social and cultural development
   - Counseling and career guidance
   - Financial aid administration
   - Student admissions

5. **Student Services** *(continued)*
   - Student records
   - Student health services (except when operated as a self-supporting auxiliary enterprise)
6. **Institutional Support.** Includes all funds expended for (1) central executive-level activities concerned with management and long-range planning of the entire institution, such as the governing board, planning and programming, and legal services; (2) fiscal operations, including the investment office; (3) administrative data processing; (4) space management; (5) employee personnel and records; (6) logistical activities that provide procurement, storerooms, safety, security, printing, and transportation services to the institution; (7) support services to faculty and staff that are not operated as auxiliary enterprises; and (8) activities concerned with community and alumni relations, including development and fund raising. Appropriate allocations of institutional support should be made to auxiliary enterprises, hospitals, and any other activities not reported under Educational and General expenditures. This category includes the following subcategories:
   - Executive management
   - Fiscal operations
   - General administration and logistical services
   - Administrative computing support
   - Public relations/development
7. **Operation and Maintenance of Plant.** Includes all expenditures of current operating funds for the operation and maintenance of physical plant, in all cases net of amounts charged to auxiliary enterprises, hospitals, and independent operations. It does not include expenditures made from the institutional-plant fund accounts. It includes all expenditures for operations established to provide services and maintenance related to campus grounds and facilities. It also includes utilities, property insurance, fire protection, and similar items. This category includes the following subcategories:
   - Physical plant administration
   - Building maintenance
   - Custodial services
   - Utilities
   - Landscape and grounds maintenance
   - Major repairs and renovations

Current-Fund Expenditure Categories and Transfers *(continued)*

8. **Scholarships and Fellowships.** Includes expenditures for scholarships and fellowships in the form of outright grants to students selected by the institution and financed from current funds, restricted or unrestricted. It also should include trainee stipends, prizes, and awards (except trainee stipends awarded to individuals not enrolled in formal course work, which should be charged to instruction, research, or public service as appropriate). If the institution is given custody of the funds but is not allowed to select the recipient of the grant—for example, federal Basic Educational Opportunity Grants program or ROTC scholarships—the funds should be reported in the Agency Funds group rather than in the Current Fund group. The recipient of an outright grant is not required to perform service to the institution as consideration for the grant, nor is the recipient expected to repay the amount of the grant to the funding source. When services are required in exchange for financial assistance, as in the federal College Work-Study Program, the charges should be classified as expenditures of the department or organizational unit to which the service is rendered.

   Aid to students in the form of tuition or fees remissions also should be included in this expenditure category. However, remissions of tuition or fees granted as a result of either faculty or staff status or family relationship of students to faculty to staff should be recorded as staff-benefit expenditures in the appropriate functional expenditure category. This category includes the following two subcategories:
   - Scholarships
   - Fellowships
9. **Mandatory Transfers.** Includes all transfers from the Current Fund group to other fund groups arising out of (1) binding legal agreements related to the financing of educational plant, such as amounts for debt retirement, interest, and required provisions for renewals and replacements of plant, not financed from other sources; and (2) grant agreements with agencies of the federal government, donors, and other organizations to match gifts and grants to loan and other funds. Mandatory transfers may be required to be made from either unrestricted or restricted funds. This category includes the following subcategories:
   - Provision for debt service on educational plant
   - Loan fund matching grants
   - Other mandatory transfers

10. **Nonmandatory Transfers.** Includes those transfers from the Current Fund group to other fund groups made at the discretion of the governing board to serve a variety of objectives, such as additions to loan funds, additions to quasi-endowment funds, general or specific plant additions, voluntary renewals and replacements of plant, and prepayments on debt principal.
11. **Auxiliary Enterprises.** Includes all expenditures and transfers relating to the operation of auxiliary enterprises, including expenditures for operation and maintenance of plant and for institutional support. Also included are other direct and indirect costs, whether charged directly as expenditures or allocated as a proportionate share of costs of other departments or units.

    An auxiliary enterprise is an entity that exists to furnish goods or services to students, faculty, or staff, and may incidentally serve the general public as well. It involves the charging of a fee that is directly related to, although not necessarily equal to, the cost of the goods or services. The distinguishing characteristic of auxiliary enterprises is that they are managed as essentially self-supporting activities. Examples are residence halls, food services, intercollegiate athletics (only if essentially self-supporting), college stores, faculty clubs, faculty and staff parking, and faculty housing. Student health services, when operated as an auxiliary enterprise, also should be included. Hospitals, although they may serve students, faculty, or staff, are separately classified because of their relative financial significance.

    This category includes the following subcategories:
    - Auxiliary enterprises—student
    - Auxiliary enterprises—faculty/staff
    - Intercollegiate athletics
    - Mandatory transfers/auxiliary enterprises
12. **Hospitals.** Includes all expenditures and transfers associated with the patient care operations of the hospitals, including nursing and other professional services, general services, administrative services, fiscal services, and charges for physical plant operations and institutional support. Also included are other direct and indirect costs, whether charged directly as expenditures or allocated as a proportionate share of costs of other departments or units. Expenditures for activities that take place within the hospital but that are more appropriately categorized as Instruction or Research should be excluded from this category and accounted for in the appropriate categories. This category includes the following subcategories:

Current-Fund Expenditure Categories and Transfers *(continued)*

12. **Hospitals** *(continued)*
    - Direct patient care
    - Health care supportive services
    - Administration of hospitals
    - Physical plant operations for hospitals
    - Mandatory transfers/hospitals
13. **Independent Operations.** Includes all expenditures and transfers of those operations that are independent of or unrelated to the primary missions of the institution (instruction, research, public service), although they may indirectly contribute to the enhancement of these programs. It also includes mandatory transfers relating to independent operations, including amounts for (1) debt retirement and interest and (2) required provisions for renewals and replacements, to the extent not financed from other sources. This category is generally limited to expenditures associated with major federally funded research laboratories. It does not include the expenditures associated with property owned and managed as investments of the institution's endowment funds. This category includes the following subcategories:
    - Independent operations/institutional
    - Independent operations/federally funded research and development centers (FFRDC)

Current-Fund Revenue Categories. Standard categories that describe all unrestricted funds accepted during the reporting period plus those restricted funds that were expended for operating purposes during the reporting period. These categories are described in Douglas Collier, *Higher Education Finance Manual,* Technical Report 69 (Boulder, Colo.: National Center for Higher Education Management Systems, 1975). The following categories are recommended:

1. **Tuition and Fees.** All tuition and fees assessed (net of refunds) against students for current operating purposes.

   The value of all tuition and fees remissions, exemptions, or waivers should be calculated and reported as revenue, even though there is no intent to collect them from the student. Fees assessed for student health services that are operated as a service to the student body rather than as an auxiliary enterprise would be included in this category. Even if tuition and fees are remitted to the state, as an offset to the state appropriation, these monies should still be reported in this category.

Current-Fund Revenue Categories *(continued)*

2. **Governmental Appropriations.** All unrestricted appropriations and restricted appropriations to the extent expended for current operations (including scholarships and fellowships) received from, or made available to, the institution through acts of a legislative body, exclusive of governmental grants and contracts.

   The following funder-level subcategories are recommended:
   - Federal
   - State
   - Local

3. **Governmental Grants and Contracts.** All revenues from governmental agencies that are received or made available for specific projects or programs.

   The following funder-level subcategories are recommended:
   - Federal
   - State
   - Local

4. **Private Gifts, Grants, and Contracts.** All revenues from nongovernmental organizations or individuals, including monies resulting from the purchase of goods or services by nongovernmental entities on a contractual basis.

   Unrestricted gifts, grants, and bequests, as well as restricted gifts and grants to the extent that they were expended for current operations (including scholarships and fellowships), are included in this category. Income from funds held in revocable trusts or distributable at the discretion of the trustees of such trusts should be included.

   Monies received as a result of gifts, grants, or contracts from a foreign government also would be included in this category. When the performance of contributed services is significant for an institution, the value of these services should be included in this category. Revenues derived from contracts for activities not related to the primary missions of the institution (that is, instruction, research, public service) would not be included.

5. **Endowment Income.** All unrestricted income of endowment and similar funds, restricted income of endowment and similar funds to the extent expended for current operating purposes, and income from funds held in trust by others under irrevocable trusts.

   The unrestricted income from endowment funds and other similar funds credited to revenues should be the total ordinary income earned (or yield) on the investments of these funds. Income from investments of endowment funds and other similar

Current-Fund Revenue Categories ***(continued)***

5. **Endowment Income** ***(continued)***
funds does not include capital gains and losses, since such gains and losses are accounted for under Endowment and Similar Funds. If a portion of the gains of endowment or quasi-endowment funds investments is used for current operating purposes, that portion should be reported as a transfer rather than as revenues.
6. **Sales and Services of Educational Activities.** Includes revenues from sales and services of an activity that is incidental to the primary missions of the institution (instruction, research, public service).

   For purposes of revenue reporting, the type of service rendered takes precedence over the form of the agreement by which those services are rendered. Therefore no revenues of educational departments would be included as private gifts, grants, and contracts, even if the activities are performed under contract. Film rentals, scientific and literary publications, and testing services would be examples of such revenues.

   Also included in this category are the revenues from areas that exist to provide an instructional or laboratory experience for students (e.g., dairy creameries or food technology divisions), and that incidentally create goods or services that may be sold to students, faculty, staff, or to the general public. If service to the students, rather than training and instruction, is the primary purpose of the activities, the revenue should be classified as Sales and Services of Auxiliary Enterprises.
7. **Sales and Services of Auxiliary Enterprises.** Includes monies derived directly from the operation of an auxiliary enterprise. This category does not include revenues received in the form of grants, gifts, or endowment income restricted for auxiliary enterprises; rather, it is limited to monies derived directly from the operation of the auxiliary enterprises themselves.
8. **Sales and Services of Hospitals.** Includes monies derived directly (net of discounts, allowances, and provision for doubtful accounts) from a hospital operated by the institution.

   Revenues from daily patient services (such as medical, surgical, pediatrics, intensive care), nursing services (such as operating and recovery rooms), and other professional services (for example, laboratories and blood bank) would also be included. Revenues of health clinics that are part of the hospital should be included in this subcategory. Revenue from research and other grants, gifts, appropriations, and endowment income restricted for hospital operations is not included in this subcategory.

Current-Fund Revenue Categories *(continued)*

9. **Other Sources.** All items of revenue not covered elsewhere. This category includes revenue resulting from interest income and gains (net of losses) from investments of unrestricted current funds, revenues resulting from the sales and services of internal service departments to persons or agencies external to the institution, monies derived from expired term-endowment agreements, expired annuity and life-income agreements, and so forth.
10. **Independent Operations.** All revenues associated with those operations that are independent of or unrelated to the primary missions of the institution (instruction, research, public service), although they may indirectly contribute to the enhancement of these programs. This category includes revenues associated with major federally funded research laboratories, such as the Argonne National Laboratory or the National Center for Atmospheric Research, and other operations not considered an integral part of the institution's educational or auxiliary enterprise operations. This category does not include the net profit (or loss) from operations owned and managed as investment of the institution's Endowment and Similar Funds group. Mandatory transfers made for debt retirement, other financing costs, and renewals and replacements should be included in this category.
11. **Transfers In.** Funds may be transferred into the Current Fund as well as out of it. Transfers In do not represent new resources for the institution, but they often represent resources that are available for the first time because of expiration of an agreement that they will not be used prior to a certain date or subsequent to the happening of a particular event.

Current-Fund Source/Use Matrix. A format used to display funds by source (where the term *use* refers to expenditures and mandatory transfers). The sources represent the money buckets out of which expenditures or transfers were made. Therefore the Current-Fund Source/Use Format is essentially a matrix display of the uses of Current-Fund expenditures.

The uses of funds are classified by function along the vertical dimension of the matrix, while the individual sources are shown along the horizontal dimension. The unique characteristic of the source/use format is the information provided in the cells of the matrix where the user can see not only the purpose for which Current-Fund monies were expended but also the source of funding used to finance that expenditure.

Curriculum. The course of study leading to the attainment of a degree, diploma, or certificate. (*See also* **Program Level; Student Program.**)

D

Debt Outstanding. All debt obligations remaining unpaid on a specified date.

Debt Service. Includes repayment of principal and interest on all short- and long-term debt.

Deductions from Fund Balances. Those funds used out of a particular fund group during a specified reporting period. It does not include funds moved out of one fund group and into another (which would be considered a transfer).

Degree. *See* **Highest Degree/Diploma/Certificate Earned; Program Level.**

Degree-related Instruction. Those instructional offerings that are provided as part of the institution's own formal certificate or degree program. It does not include offerings that are part of such programs as Adult Basic Education that lead to a degree or certificate sponsored by someone other than the institution offering the instruction.

Demolition. *See* **Building Condition.**

Designated Funds. Unrestricted funds for which the institution's governing board stipulates a specific use, thereby designating them for that purpose only.

Diploma. *See* **Highest Degree/Diploma/Certificate Earned; Program Level.**

Direct Costs. Any costs that can be specifically identified with a particular activity center. Direct costs can be conveniently broken into objects of expenditure such as the following (which were identified in NCHEMS work in the Information Exchange Procedures project):

1. **Compensation**
   a. Salaries and Wages
   b. Fringe Benefits
2. **Supplies and Services**
   a. Supplies
   b. Communications
   c. Travel
   d. Other Contractual Services
   e. Noncapital Equipment

The institution also may have direct costs that are not recorded in the accounting system. Some of these may be:

3. **Expenditures Made by Another State Agency**
4. **Expenditures Made by a Central Administration**
5. **Contributed Services**

Discipline/Subject Matter. A branch of knowledge or teaching. Disciplines are categorized according to the classification and coding of fields of subject matter used in W. Dale Chismore and Quentin M. Hill, *A Classification of Educational Subject Matter*, National Center for Education Statistics State Education Records and Reports Series: Handbook XI (Washington, D.C.: Government Printing Office, 1970).

Doctoral Degree. *See* **Highest Degree/Diploma/Certificate Earned; Program Level.**

E

Educational Activities, Sales and Services of. *See* **Current-Fund Revenue Categories.**

Educational and General Expenditures and Transfers. Includes expenditures and transfers for all operations related to instruction, research, public service, academic support, student services, institutional support, operation and maintenance of plant, and scholarships and fellowships. Excluded are expenditures and transfers for auxiliary enterprises, hospitals, and independent operations. In financial reports, the term *educational and general* represents an aggregation of functional expenditure categories. *See also* **Current-Fund Expenditure Categories and Transfers.**)

Educational Credential. A certificate, diploma, or degree document (associate, baccalaureate, or graduate) certifying that specified requirements have been met through satisfactory completion of a program of study or other verified educational accomplishment. (*See also* **Highest Degree / Diploma / Certificate Earned.**)

Employee. Any individual compensated by the institution for services rendered.

Included are individuals who donate their services, if the services performed are a normal part of the institution's programs or supporting services that otherwise would be performed by compensated personnel. Specifically excluded are employees of firms providing services to the institution on a contract basis.

Employee Counts. The recording or reporting of employee/personnel data by one of the following methods:

1. **Head Counts.** Involves a profile (point-in-time) identification of the actual number of employees for purposes of reflecting employment level or employment status by such categories as full-time/part-time, male/female, race/ethnic status, and regular/temporary/seasonal.
2. **Full-Time Equivalent (FTE) Counts.** Involves the identification of numbers of employees by their total contracted or assigned percentages of time during a given period (generally a fiscal year) in order to reflect the institution's manpower resources.

   These FTE counts can be summarized by hiring units, types of programs (for example, instruction, research, public service), types of specific work assignments (such as administrative, clerical, or service).

   A Full-Time Equivalent Manpower Resource is defined as the equivalent of one employee who is deemed to be carrying a full load in accordance with an institutionally agreed upon convention for converting numbers of specific employees to an equivalent number of full-time employees. For purposes of exchanging information about FTE manpower resources, the following method can be used to calculate comparable fiscal-year FTE manpower-resource data:

   Step 1: Determine the total service months rendered by an individual over a fiscal year by the following procedure:

   For a given employee, multiply the percent workload (appointment percentage or relative full-time status) by the number of months of the individual's appointment for the fiscal year. For employees hired for a period of time that involves less than a month, multiply the percent workload by the applicable percentage of the month involved (that is, two weeks would generally be considered half or .50 of a month).

Employee Counts *(continued)*

2. **Full-Time Equivalent (FTE) Counts** *(continued)*
   Step 2: Determine the total annualized FTE manpower resources of all employees available during a fiscal year by totaling the service months calculated for all employees (in step 1) and dividing by 12.

Endowment and Similar Funds. *See* **Fund Groups.**

Endowment Income. *See* **Current-Fund Revenue Categories.**

Endowment Yield. Earnings available for institutional use that are derived from the investment of funds where the principal is nonexpendable.

Two methods of determining the earnings available for use currently are employed by higher-education institutions. One method stipulates that only current yield (ordinary income such as interest and dividends) on the investment of endowment funds may be used. The second method (known as the "total return concept") allows for a portion of the capital gains of invested endowment funds to be used also. Both methods of determining expendable endowment earnings are generally accepted accounting practices. The institution's governing board usually decides which procedure is appropriate for its institution's particular needs.

Enrollment Counts. *See* **Student Counts.**

Ethnic Status. *See* **Race/Ethnic Identification.**

Executive/Administrative/Managerial Professionals. *See* **Manpower-Resource Categories.**

Exempt Employee. An employee whose conditions of employment and compensation are not subject to the provisions of the Fair Labor Standards Act as amended. Exempt employees are not eligible for overtime payment. According to Section 13 of the Act, an exempt employee is "any employee employed in a bona fide executive, administrative, or professional capacity. . . ."

Exit-Student Status. An indication of the student's academic and disciplinary status at point of termination from the institution. The following classifications can be used:

Exit-Student Status *(continued)*

1. **In Good Standing.** The student who left the institution voluntarily and is eligible for readmission.
2. **Academic Drop or Suspension.** The student who was required to leave the institution for unsatisfactory academic performance.
3. **Other Drop or Suspension.** The student who was required to leave the institution for some reason other than unsatisfactory academic performance (such as disciplinary suspension or failure to pay fees).

Expenditures. Charges to both the Current Fund and the Plant Fund. Expenditures in the Current Fund are made for the general operation of the institution. Expenditures in the Plant Fund are made for additions to, or improvements in, the institution's physical plant.

Expenditures Made by Another State Agency. *See* **Direct Costs.**

Expenditures Made by a Central Administration. *See* **Direct Costs.**

External Degree. An academic award earned through one or more of the following means: extrainstitutional learning, credit by examination, specially devised experiential-learning programs, self-directed study, and satisfactory completion of campus or noncampus courses. In some programs, the learning is attained in circumstances outside the sponsorship or supervision of the awarding institution.

F

Faculty-Contact Hours. The total of the hours of scheduled instructional activity spent by instructional faculty as of a specified period of time.

If a course meets 3 hours per week for 15 weeks, it yields 45 faculty-contact hours. Similarly, if a course meets 8 hours per day for two days, it yields 16 faculty-contact hours. The contact hours for other instructional staff not of faculty rank (such as lecturers and graduate teaching assistants) would be determined in the same manner.

Faculty-Rank Titles. The institutionally designated official title or grade of a faculty member. The categories most typically used are:

1. **Professor**
2. **Associate Professor**
3. **Assistant Professor**
4. **Instructor**
5. **Other** (might include lecturer or undesignated ranks)

The modifiers *adjunct* and *clinical* are sometimes used in conjunction with these faculty titles.

Federal Interagency Committee on Education (FICE) Code. *See* **Institutional Code.**

Federally Insured Student Loans. *See* **Guaranteed Student Loans.**

Fees. *See* **Required Fees.**

Fellowships. *See* **Current-Fund Expenditure Categories and Transfers.**

FICE Code. *See* **Institutional Code.**

Field of Study. *See* **Discipline/Subject Matter; Student Program.**

First Professional Degree. *See* **Highest Degree/Diploma/Certificate Earned; Program Level.**

First Professional Students. *See* **Student Level.**

First-Time Entering Freshmen. *See* **Student Level.**

First-Year Students. *See* **Student Level.**

Foreign Students. *See* **Geographic Origin.**

Fourth-Year Students. *See* **Student Level.**

Freshmen. *See* **Student Level.**

Fringe Benefits. *See* **Direct Costs.**

Full Costs. The sum of all direct and indirect costs attributed to units of service.

Full-Time Counts. *See* **Employee Counts; Student Counts.**

Full-Time Equivalent (FTE) Compensation. *See* **Average Full-Time Equivalent (FTE) Compensation.**

Full-Time Equivalent (FTE) Counts. *See* **Employee Counts; Student Counts.**

Full-Time Equivalent (FTE) Salary. *See* **Average Full-Time Equivalent (FTE) Salary.**

Functional Classification. The categorization of institutional expenditures according to the purpose for which the costs are incurred. The functional categories generally recommended for Current-Fund Expenditure Categories and Transfers are: instruction, research, public service, academic support, student services, institutional support, operation and maintenance of plant, scholarships and fellowships, mandatory transfers, nonmandatory transfers, auxiliary enterprises, hospitals, and independent operations. (*See also* **Current-Fund Expenditure Categories and Transfers.**)

Fund Balances. The difference (excess or deficit) between assets and liabilities for each fund group. Financial reports should differentiate between the unrestricted and restricted portions of the fund balance for each fund group. *See* **Fund Groups.**

Fund Groups. Standard categories that describe the various funds used by postsecondary-education institutions for accounting purposes. These categories are described in Douglas Collier's *Higher Education Finance Manual,* Technical Report 69 (Boulder, Colo.: National Center for Higher Education Management Systems, 1975). The following categories are recommended for financial reporting:

1. **Current Funds.** Includes all resources used or available for use in carrying out those operations directly related to the institution's educational objectives. It also includes those monies associated with the operation of the institution's auxiliary enterprises.
2. **Loan Funds.** Resources that have been loaned and those still available to be loaned to students, faculty, and staff.
3. **Endowment and Similar Funds.** Includes (1) funds whose principal is not expendable and which is intended to be invested in order to produce income and (2) funds (referred to as quasi-endowment) that the governing board of an institution, rather than a donor or other external agency, has determined are to be retained or invested. This fund group is reported in three subgroups:
   - Endowment Funds
   - Term Endowment Funds
   - Quasi-Endowment Funds
4. **Annuity and Life Income Funds.** Funds the institution acquires subject to agreements requiring that payments be made for a certain period of time to one or more beneficiaries as stipulated by the donor.

Fund Groups *(continued)*

5. **Plant Funds.** All unexpended plant funds, funds for renewal and replacement, funds for debt-service charges and for the retirement of indebtedness, and the amount of institutional funds invested in physical-plant facilities. This fund group is reported in four subgroups:
   - Unexpended Plant Funds
   - Funds for Renewal and Replacement
   - Funds for Retirement of Indebtedness
   - Investment in Plant
6. **Agency Funds.** All funds the institution holds as custodian or fiscal agent for student organizations, individual students, faculty members, and so forth.

Fund Restrictions. *See* **Restricted Funds; Unrestricted Funds.**

G

General Educational Development (GED) Tests. *See* **High-School Equivalency Examinations.**

General-Obligation Debt. The long-term, full-faith, and credit obligations other than those payable initially from nontax revenue. This includes debts payable in the first instance from particular earmarked taxes, such as motor-fuel sales taxes or property taxes. It also includes debts often designated as full-faith and credit.

General-Studies Instruction (Nondegree). *See* **Nondegree-related Instruction.**

General-Use Facility. *See* **Room-Use Categories.**

Geographic Origin. That state in which the student was residing at the time of first admission to the institution. (For institutions that have large segments of older students who have had significant time periods between first admission and reenrollment, provisions

Geographic Origin *(continued)*

should be made to update geographic origin to be more representative of current situations.) Major classifications, in addition to the specific state or county of origin, are the following:

1. **In-District.** Students who were legally domiciled within the district of the postsecondary-education institution at the time of first admission to the institution.
2. **In-State.** Students who were legally domiciled in the state of the postsecondary-education institution at the time of first admission to the institution. (In-district students are not included in this category.)
3. **Out-of-State.** Students who were legally domiciled in a state other than that of the postsecondary-education institution at the time of first admission to the institution. (Foreign students are not included in this category.)
4. **Foreign.** Students who were legally domiciled in a country other than the United States of America at the time of first admission to the institution.

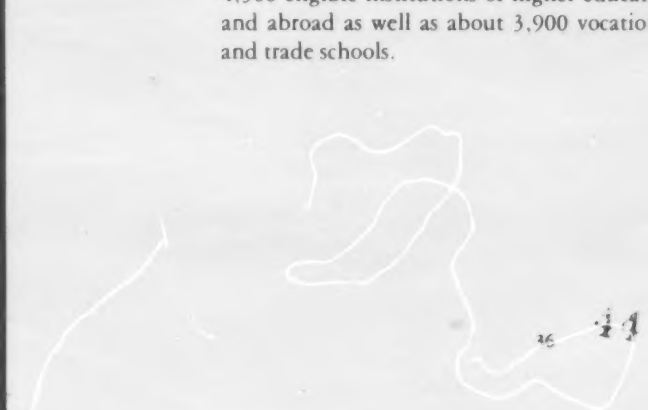
Governmental Appropriations. *See* **Current-Fund Revenue Categories.**

Governmental Grants and Contracts. *See* **Current-Fund Revenue Categories.**

Graduate/Professional. *See* **Course Level.**

Graduate Students. *See* **Student Level.**

Guaranteed Student Loans (GSL)/Federally Insured Student Loans (FISL). (P.L. 89-329, Higher Education Act of 1965, Title IV-B.) Provides for low-interest deferred loans for students attending nearly 4,300 eligible institutions of higher education in the United States and abroad as well as about 3,900 vocational, technical, business, and trade schools.



H

Head Counts. *See* **Employee Counts; Student Counts.**

Health-Care Facility. *See* **Room-Use Categories.**

Highest Degree/Diploma/Certificate Earned. The highest award or title conferred on an individual for the completion of a program or course of study. (*See also* **Level of School Completed.**) The following classifications are most often used:

1. **No Academic Credential.** Less than a high-school diploma or its equivalent.
2. **High-School Diploma or Equivalent.** An academic award granted for completion of a high-school program or a certificate indicating equivalent education (for example, General Education Development [GED] Certificate).
3. **Craft or Trade Certificate.** An award for the completion of a program that offers special training in a craft or trade area. Typically, the program covers a span of less than one year.

Highest Degree/Diploma/Certificate Earned *(continued)*

4. **Professional Certificate.** An award signifying completion of a program in a professional field (such as allied medical professionals, paramedicals, and teacher aides). Typically, the program covers a span of two years or less, but if longer, it involves course work below the graduate level.
5. **Associate Degree (two years or more).** The degree granted on completion of an educational program that is not of a baccalaureate level and that requires at least two but less than four academic years of college work.
6. **Bachelor's Degree.** Any earned academic degree carrying the title of bachelor.
7. **Master's Degree.** Any earned academic degree carrying the title of master. In liberal arts and sciences, the degree customarily is granted on successful completion of one or two academic years of work beyond the bachelor's level. In professional fields, it is an advanced professional degree carrying the master's designation (such as M.S. [Master of Surgery or Master of Science], M.S.W. [Master of Social Work]) earned after the first professional degree.
8. **First Professional Degree.** The first earned degree in a professional field. The following degrees are included:
   a. Dentistry (D.D.S. or D.M.D.)
   b. Law, General (L.L.B. or J.D. [if J.D. is the first professional degree])
   c. Medicine (M.D.)
   d. Optometry (O.D.)
   e. Osteopathic Medicine (D.O.)
   f. Podiatry (Pod.D., D.P., or P.M.)
   g. Theological Professions, General (B.D., M.Div., Rabbi)
   h. Veterinary Medicine (D.V.M.)
9. **Doctoral Degree.** An earned academic degree carrying the title of doctor. Not included are first professional degrees such as M.D., D.D.S.
10. **Other.** Includes all other categories of earned degrees/diplomas/certificates, such as specialist degrees for work completed toward a certificate (for example, Educational Specialist).

High-School Diploma. *See* **Highest Degree/Diploma/Certificate Earned.**

High-School Equivalency Examinations. Examinations approved by a state department of education or other authorized agency that are

High-School Equivalency Examinations *(continued)*

intended to provide an appraisal of a student's achievement or performance in the broad subject-matter areas usually required for high-school graduation. The tests of General Educational Development (GED) are the most widely recognized high-school equivalency examinations.

High-School Graduates. Students who have received formal recognition for successful completion of the prescribed secondary-school program of studies.

High-School Rank. The rank of each student in his or her high-school graduating class. The recommended quartiles for grouping students are:

75-100%
50-74%
25-49%
Below 25%

Hispanic. *See* **Race/Ethnic Identification.**

Home and Family-life Instruction. *See* **Nondegree-related Instruction.**

Hospitals. *See* **Current-Fund Expenditure Categories and Transfers; Current-Fund Revenue Categories.**

I

Independent Operations. *See* **Current-Fund Expenditure Categories and Transfers; Current-Fund Revenue Categories; Program Classification Structure.**

Indirect Costs. Any cost that is not specifically identified with a particular activity center. (Note: The identification of indirect costs is typically dependent upon the ability of the accounting system to identify and charge expenditures directly to specific activity centers.)

In-District Students. *See* **Geographic Origin.**

Individual Study Laboratory. *See* **Room-Use Categories.**

In-State Students. *See* **Geographic Origin.**

Institutional Administration. *See* **Program Classification Structure.**

48

Institutional Code. Unique code designations for postsecondary institutions. Detailed information can be obtained from the National Center for Education Statistics (NCES) in Washington, D.C.

1. **Federal Interagency Committee on Education (FICE) Code.** An unstructured number assigned to each higher-education institution by the Federal Interagency Committee on Education. This code will remain a unique institutional identification number for the life of the institution.
2. **Codes for All Other Institutions.** Other institutions (such as those included in the *Directory of Postsecondary Schools with Occupational Programs*) have been assigned a code comprising a state code and a serial number.

Institutional Control/Legal Identity. The constituency to which the institution has primary legal responsibility.

1. **Public.** Control of policy and funding originating directly or indirectly from a constitutionally defined form of government. The following subcategories generally are used: federal, state, territorial, school district, county, township, and city.
2. **Private.** Control of policy and funding originating primarily from a nongovernmental entity. The following subcategories generally are used: profit making; independent, nonprofit; and affiliated with religious group.
3. **Other.** Control of policy and funding originating from a combination of governmental and nongovernmental entities.

Institutional Housing, Number of Students Living In. The number of students living in institutional housing as of the housing census data. Includes students living in overcapacity space as well as regular capacity space.

Institutional Housing, Number of Student Spaces Available. The total student spaces available in institutional housing as of the housing census data. Only regular occupancy spaces are counted.

Institutional Support. *See* **Current-Fund Expenditure Categories and Transfers.**

Instruction. *See* **Current-Fund Expenditure Categories and Transfers; Degree-related Instruction; Nondegree-related Instruction; Program Classification Structure; Requisite Preparatory/Remedial Instruction.**

Instructional-Contact Hours. *See* Faculty-Contact Hours.

Instruction/Research Professionals. *See* Manpower-Resource Categories.

Instructor. *See* Faculty-Rank Titles.

50

J

Juniors. *See* **Student Level.**

L

Land. *See* **Capital Asset.**

Land Improvement. *See* **Capital Asset; Capital Cost.**

Legal Identity. *See* **Institutional Control/Legal Identity.**

Level of School Completed. An indication of the grade or year of education completed beyond the highest degree/diploma/certificate obtained. (*See also* **Highest Degree/Diploma/Certificate Earned.**)

Liabilities. Can include accounts payable and accrued liabilities; notes, bonds, and mortgages payable; deposits; deferred revenues; and contracts payable.

Licensure. The process whereby the state (or an agency or an organization so authorized) issues a legal document giving authorization to perform specific services. For individuals, this indicates the attainment of predetermined qualifications and the permission to engage in a given occupation and/or use a particular title.

Licensure *(continued)*

(*See also* **Credentialing.**) For institutions, this indicates permission to perform specified functions, but it does not preclude the need for accreditation, when applicable, for educational institutions.

Loan Funds. *See* **Fund Groups.**

Long-Term Debt. A debt payable more than one year after date of issue.

Long-Term Debt Issued. The par value of long-term debt obligations incurred during the fiscal period concerned, including funding and refunding obligations. Debt obligations authorized but not actually incurred during the fiscal period are not included.

Long-Term Debt Retired. The par value of long-term debt obligations liquidated by repayment or exchange, including debt retired by refunding operations.

Lower Division. *See* **Student Level; Course Level.**

M

Mandatory Transfers. *See* **Current-Fund Expenditure Categories and Transfers; Transfers Out.**

Manpower Resource. *See* **Employee Counts; Manpower-Resource Categories.**

Manpower-Resource Categories. Certain general categories of employees who primarily perform certain general kinds of activities. Each category of employee represents a different kind of manpower resource available to an institution. The following categories provide for the classification of manpower resources at institutions of postsecondary education. The categories are derived from Dennis P. Jones and Theodore H. Drews, *A Manual for Budgeting and Accounting for Manpower Resources in Postsecondary Education* (Washington D.C.: Government Printing Office, 1977).

1. **Executive/Administrative/Managerial Professionals.** Includes employees who exercise primary responsibility for management of the institution or of a customarily recognized department

1. **Executive/Administrative/Managerial Professionals** *(continued)* or its subdivision and who devote no more than 20 percent of their work week to Fair Labor Standards Act (FLSA) nonexempt work. Assignments may require the performance of work directly related to management policies or general business operations of the institution or the performance of functions in the administration of a department or its subdivision directly related to academic instruction.

   This category conventionally will include employees with such job titles as president, controller, dean, director, assistant to the president, assistant dean, assistant director, and coordinator. It may not include the head, chairman, or other administrative assignee within a department or similar unit unless that person is primarily an administrator exercising specific administrative authority while other activities are secondary.

   It is assumed that assignments in this category customarily and regularly require the incumbent to exercise discretion and independent judgment, and to direct work of others. Subcategories follow.

   1.1 Assignment at this top level requires reporting either to the top executive officer or to the governing board for the operation of a system, institution, or a principal phase or portion of the institutional operation.

   1.2 Assignment requires the administration of a group of programs or a major operational unit while normally reporting to an officer holding a top executive appointment.

   1.3 Assignment requires either the administration of an operational unit or program or the sharing of responsibility for a major unit with an administrator at a higher level.

   1.4 Assignment requires administrative support above the clerical level to a manager at a higher level while engaging directly in specific administrative activities within a unit or subdivision or having first-line supervisory responsibilities.

2. **Instruction/Research Professionals.** Includes employees who customarily receive assignments for the purpose of instruction and/or research (a combination of those activities is most common).

   It must be recognized that these classifications derive from the institution's perception of the employees and that such perceptions are reflected most accurately in the assignments made. Thus, presidents or vice-presidents of institutions or deans of colleges, even though they may also carry the title

Manpower-Resource Categories *(continued)*

2. **Instruction/Research Professionals** *(continued)*
of professor, are not members of the Instruction/Research Professionals classification unless they normally spend at least 50 percent of their time in instruction and research activities.

The term *faculty* advisedly is not used in a determining or definitive sense to describe this activity, because that term has no universal or agreed-upon meaning for staff group coverage among institutions of postsecondary education. While the traditional faculty titles are used in the subcategories because they do make some contribution to understanding, they are used reluctantly. This reluctance derives from the knowledge that these terms, too, have lost universal meaning if, indeed, they ever had it. The following discussion permits classification of undesignated-rank staff, researchers, visiting scholars, and so forth, on a single scale.

2.1 Senior Instruction/Research. Assignment and classification at this top level implies a full level and scope of academic and scholarly responsibility and experience in the professional field.

The institution expects leadership in some aspect(s) of academic and scholarly performance, such as curriculum development, excellence in teaching, and development of knowledge. Commonly, assignment and classification at this level may be associated with such titles as professor and associate professor.

2.2 Junior Instruction/Research. Assignment and classification at this next level implies professional responsibility and experience at any entry or intermediate level, with considerable latitude of independence in the performance of assignments, but with limitations on the freedom to select and structure these assignments. Commonly, assignment and classification at this level may be associated with such titles as assistant professor and instructor.

2.3 Graduate Student. Assignment and classification at this level implies performance with guidance from others exercising primary responsibility. The category typically is staffed by people with student status at the employing institution and may be associated with such titles as teaching associate, teaching assistant, and teaching fellow.

3. **Specialist/Support Professionals.** Includes employees who are given assignments requiring knowledge of an advanced type in a field of science or learning, or original and creative work in an

Manpower-Resource Categories *(continued)*

3. **Specialist/Support Professionals** *(continued)*
artistic field. Typically, no more than 20 percent of the work week is devoted to Fair Labor Standards Act (FLSA) nonexempt work.

This category has a number of features in common with the previous two classifications, Executive/Administrative/Managerial Professionals and Instruction/Research Professionals. Persons in these three categories conventionally are drawn from the same or similar education, training, experience, and vocational backgrounds. Typically, there is some intercategory mobility among these three categories, and all three (and only these three) are in the Fair Labor Standards Act exempt category. It is common for persons classified and assigned to this occupational category to have secondary or permanent occupational titles derived from the Instruction/Research Professionals category, or to be lumped with the previous two classifications in a group called *academic*.

The category of Specialist/Support Professionals includes such employees as pathologists, pharmacists, attorneys, librarians, accountants, architects, systems analysts, psychologists, counselors, and so forth, who are employed for the primary purposes of performing or operating in the areas of academic support, student services, and institutional support. This does not include individuals who have executive or managerial (supervisory) responsibilities in these areas.

A useful set of subcategories in this classification may be derived from the educational qualifications conventionally required at different levels.

3.1 The advanced-level assignment and classification would require that the incumbent normally would have attained a doctoral degree or equivalent.

3.2 The intermediate-level assignment and classification would require that the incumbent normally would have attained a master's degree or equivalent.

3.3 The entry-level assignment and classification would require that the incumbent normally would have attained a bachelor's degree or equivalent.

4. **Technical Employees.** Includes employees who exercise specialized knowledge and skills of the type normally acquired in postsecondary-education programs that do not lead to a bachelor's degree but that do lead to recognition of completion of a planned and sequential program. Such technical staff may be computer operators, dental assistants, photographers, draftsmen, position-classification specialists, airplane pilots, practical

Manpower-Resource Categories *(continued)*

4. **Technical Employees** *(continued)*
nurses, occupational therapists, ornamental horticulturists, engineering technologists, and so forth. While these skills normally are acquired in formal postsecondary-education programs, incumbents also may have acquired them through experience.

   Subcategories in this classification are indicated for institutional convenience only. Interinstitutional comparison and reporting by subdivisions in this classification do not seem warranted, given the state of the art of classification, because manpower markets and characteristics are predominantly localized. Standard definitions may be developed in the future as demand indicates the need and as more is learned about this manpower category in postsecondary-education institutions. For its own purposes, the institution may distinguish:
   4.1 Advanced-level classification and assignment
   4.2 Intermediate-level classification and assignment
   4.3 Entry-level classification and assignment
5. **Office/Clerical Employees.** Includes employees who perform clerical and secretarial duties in offices or other locations in which one customarily finds clerical staff. This includes secretaries, typists, bookkeepers, file clerks, inventory clerks, and so forth; they may be found in such locations as offices, warehouses, motor pools, and laboratories.

   Subcategories in this classification are indicated for institutional convenience only. Interinstitutional comparison and reporting by subdivisions in this classification do not seem warranted, given the state of the art of classification, because manpower markets and characteristics are predominantly localized. Standard definitions may be developed in the future as demand indicates the need and as more is learned about this manpower category in postsecondary-education institutions. For its own purposes, the institution may distinguish:
   5.1 Advanced-level classification and assignment
   5.2 Intermediate-level classification and assignment
   5.3 Entry-level classification and assignment
6. **Crafts and Trades Employees.** Includes employees who perform manually skilled activities in a craft or trade, including air-conditioning installers, appliance repairmen, auto mechanics, carpenters, electricians, roofers, painters, plumbers, and so forth. Persons so employed may have derived their skills from trade or vocational schools or may have served (or be serving) apprenticeships.

6. **Crafts and Trades Employees** *(continued)*

   interinstitutional comparison and reporting by subdivisions in this classification do not seem warranted, given the state of the art of classification, because manpower markets and characteristics are predominantly localized. This localization of conditions is particularly reflected in the regional variations in trade-union activities and arrangements. For its own purposes, the institution may distinguish:

   6.1 Advanced-level classification and assignment. For some trades, this may correspond to the trade's own classification as *master*.

   6.2 Intermediate-level classification and assignment. This may correspond to the trade's own classification as *journeyman*.

   6.3 Entry-level classification and assignment. This may correspond to the trade's own classification as *apprentice*.

7. **Service Employees.** Includes employees assigned to activities requiring only a limited amount of previously acquired skills and knowledge. It includes such employees as custodians, groundskeepers, security guards, food-service workers, drivers, messengers, and so forth.

   It is particularly with respect to this classification that interinstitutional comparisons or other reporting of anything but aggregate data from this category does not seem warranted, given the state of the art of classification and the extreme localization of the manpower markets and characteristics. For the institution's own convenience, and for its own purposes, such as salary schedules, the institution may distinguish:

   7.1 Advanced-level classification and assignment

   7.2 Intermediate-level classification and assignment

   7.3 Entry-level classification and assignment

When using these categories to report employee full-time equivalent (FTE) counts, an individual with more than one function would be counted by the appropriate FTE in each applicable category. (*See also* **Employee Counts.**)

Master's Degree. *See* **Highest Degree/Diploma/Certificate Earned; Program Level.**

Multicampus System. *See* **Reporting-Unit Structure.**

N

National Direct Student Loan (NDSL) Program. (P.L. 89-329, Higher Education Act of 1965, Title IV-E.) Assists in the establishment of funds at institutions of higher education making low-interest loans to graduate and undergraduate students. Grants to the institutions make up 90 percent of the loan fund, with 10 percent contributed by the institution.

Need-Based Financial Aid. Financial aid awarded on the basis of a student's financial need.

New Undergraduate Transfer Student. A student entering the institution for the first time who has earned one term or more of academic credit at another institution that is applicable for credit at the institution of current enrollment.

Noncapital Equipment. *See* **Direct Costs.**

Nonclass Laboratory. *See* **Room-Use Categories.**

60

Nondegree-related Instruction. Those instructional offerings that are not part of one of an institution's formal degree or certificate programs. The following categories could be used:

1. **General-Studies Instruction (Nondegree).** Includes those instructional offerings that are not part of formal degree or certificate programs and that are intended to provide the learner with the knowledge, skills, and attitudes that typically are associated with an "academic discipline" (such as literature, mathematics, or philosophy).

   In classifying offerings in this subprogram, the user should determine whether they lend themselves to classification in one of the traditional academic disciplines typically grouped as the *liberal arts*. If they can be classified in such a discipline category and if they are not part of a formal degree or certificate program, they should be included in this subprogram. Categories related to subject area, credit/noncredit status, course level, and delivery mechanism can be used to further describe instructional offerings within this subprogram. Examples are nondegree offerings in great books, painting and sculpture, fine arts, and foreign languages for travel.
2. **Occupation-related Instruction.** Those instructional offerings that are not offered as part of a certificate or degree program but that are carried out in order to provide the learner with the knowledge, skills, and background related to a specific occupation or career.

   The instructional offerings classified in this category should focus on the role of the individual as a worker rather than on one's role as a member of society or the family, or as a user of leisure time. Categories related to subject area, credit/noncredit status, course level, and delivery mechanism can be used to further describe instructional offerings within this subprogram. Examples are nondegree-related continuing-education offerings for physicians and nondegree-related career/vocational courses.
3. **Social Roles/Interaction Instruction.** Those instructional offerings that are not offered as part of a certificate or degree program but that are carried out in order to provide the learner with the knowledge, skills, and capabilities needed to function as a member of or to interact within society and the variety of social institutions within society.

   It includes those offerings that deal with the person as a member of a social organization or institution. Such social institutions include but are not limited to the church, the community, and organizations associated with the various levels of government. Categories related to subject area, credit/noncredit

Nondegree-related Instruction *(continued)*

3. **Social Roles/Interaction Instruction** *(continued)*

   status, level, and delivery mechanism can be used to further describe instructional offerings within this category. Examples are civil-defense orientation programs; nondegree offerings in citizenship, current events/community programs, consumerism; church-sponsored offerings dealing with religious teachings; and language offerings for persons seeking U.S. citizenship.

4. **Home and Family-Life Instruction.** Those instructional offerings that are not offered as part of a certificate or degree program but that are carried out in order to provide the learner with knowledge, skills, and capabilities related to the establishment, maintenance, and improvement of a home; to the carrying out of those functions typically associated with the conduct of a household; or to the person's responsibilities as a member of the family unit.

   This category includes those offerings that focus solely on the individual's role as a member of a family or household rather than on one's role as a worker, member of a social organization, or user of leisure time. Categories related to subject area, credit/noncredit status, level, and delivery mechanism can be used to further describe instructional offerings within this subprogram. Examples are child care and development, gardening, do-it-yourself building and repair skills, household budgeting, homemaking, and sewing and cooking (if not offered as a recreational pursuit such as gourmet cooking).

5. **Personal Interest and Leisure Instruction.** Those instructional activities that are not offered as part of a certificate or degree program but that are carried out in order to provide learners with the knowledge, skills, and capabilities they desire in order to further develop their own level of intellectual attainment, to support their own recreational or avocational pursuits, or to improve their day-to-day living skills.

   The activities included in this category focus on the individual as a user of leisure time rather than on the individual as a member of a social institution or on occupational and career-related needs. Categories related to subject area, credit/noncredit status, level, and delivery mechanism can be used to further describe instructional offerings within this category. Examples are nondegree offerings in morals and ethics, crafts, leadership development (if not specific to a particular organization or social institution), training of pets, physical fitness, speed reading, driver training, and personality development.

Nonexempt Employee. An employee whose conditions of employment and compensation are subject to the provisions of the Fair Labor Standards Act of 1938, as amended. Nonexempt employees are eligible for overtime payment.

Nonmandatory Transfers. *See* **Current-Fund Expenditure Categories and Transfers; Transfers Out.**

Non-Need-Based Financial Aid. Financial aid awarded on the basis of merit rather than financial need.

Nontenured. *See* **Tenure.**

Normal Full-Time Credit-Hour Load. The total number of credits (such as credit hours or contact hours) required for completing a student program, divided by the number of terms normally required.

O

Object Classifications. The categorization of institutional expenditures according to the type of goods or services received in return for the expenditures. Some examples of object classifications are compensation, supplies, travel, fuel, and equipment.

Occupational Classification. A structure for categorizing occupations that has been developed by the U.S. Department of Commerce and published in the office of Federal Statistical Policy and Standards, *Standard Occupational Classification Manual*, draft ed. (Washington, D.C.: Government Printing Office, 1978). This document incorporates the *Dictionary of Occupational Titles*.

Occupation-related Instruction. *See* **Nondegree-related Instruction.**

Office/Clerical Employees. *See* **Manpower-Resource Categories.**

Office Facility. *See* **Room-Use Categories.**

Operation and Maintenance of Plant. *See* Current-Fund Expenditure Categories and Transfers.

Out-of-State Students. *See* Geographic Origin.

P

Parent Institution/Main Campus. *See* **Reporting-Unit Structure.**

Part-Time Counts. *See* **Employee Counts; Student Counts.**

Personal Interest and Leisure Instruction. *See* **Nondegree-related Instruction.**

Physical Plant Operations. *See* **Program Classification Structure.**

Plant Funds. *See* **Fund Groups.**

Predominant Calendar System. The method by which the institution structures most of its courses for the calendar year. The following systems are typical:

1. **Quarter.** The quarter calendar consists of three quarters with about 12 weeks for each quarter of instruction. There may be an additional quarter in the summer.

Predominant Calendar System *(continued)*

2. **Semester.** The semester calendar consists of two semesters during the typical academic year with about 16 weeks for each semester of instruction. There may be an additional summer session.
3. **Trimester.** The trimester calendar is composed of three terms with about 15 weeks for each term of instruction.
4. **4-1-4 Plan.** The 4-1-4 calendar is composed of four courses taken for four months, one course taken for one month, and four courses taken for four months. There may be an additional summer session.

Private. *See* **Institutional Control/Legal Identity.**

Private Gifts, Grants, and Contracts. *See* **Current-Fund Revenue Categories.**

Professional Certificate. *See* **Highest Degree/Diploma/Certificate Earned.**

Professor. *See* **Faculty-Rank Titles.**

Program Classification Structure (PCS). A set of categories and related definitions that allows its users to examine the operations of a postsecondary-education institution as they relate to the accomplishment of that institution's objectives. The PCS is derived from Douglas Collier's *Program Classification Structure,* 2nd ed., Technical Report 106 (Boulder, Colo.: National Center for Higher Education Management Systems, 1978). The nine programs in the PCS are as follows:

1. **Instruction.** Those activities carried out for the express purpose of eliciting some measure of educational change in a learner or group of learners. Educational change is defined to include (1) the acquisition of improved understanding of some portion of a body of knowledge, (2) the adoption of new or different attitudes, and (3) the acquisition or increased mastery of a skill or set of skills.

   The activities that may be carried out to elicit these educational changes include teaching activities as well as facilitating activities (which are more commonly associated with the design and guidance of a learning experience rather than with teaching something to a learner). The facilitating role can be distinguished from that of academic advising in that it is an integral

Program Classification Structure (PCS) *(continued)*

1. **Instruction** *(continued)*
   part of the design and conduct of the instructional program, while academic advising generally is carried out as a support function for an instructional program. Therefore academic-advising activities are classified within the Academic Support program. The Instruction category includes both credit and non-credit instructional offerings.
2. **Research.** Those activities intended to produce one or more research outcomes, including the creation of new knowledge, the organization of knowledge, and the application of knowledge.

   Included are those activities carried out with institutional funds as well as those carried out under the terms of agreement with agencies external to the institution. Research activities may be conducted by any number of organizational entities, including research divisions, bureaus, institutes, and experimental stations. Instructional activities, such as workshops, short courses, and training grants, should not be classified within the Research program but should be classified as part of Instruction unless they serve the specific criteria outlined for inclusion within the Public Service program.
3. **Public Service.** Those activities that are established to make available to the public the various unique resources and capabilities of the institution for the specific purpose of responding to a community need or solving a community problem.

   Included are the provision of institutional facilities as well as those services of the faculty and staff that are made available outside the context of the institution's regular instruction and research programs. Instructional activities should be classified in the Public Service program only if they can be shown to meet the criterion of making available institutional resources and expertise outside the context of the instruction program, rather than simply extending the instruction program. Consulting activities should be classified in the Public Service program.
4. **Academic Support.** Those activities that are carried out in direct support of one or more of the three primary programs: Instruction, Research, and Public Service.

   The activities that should be classified in this program include (1) activities related to the preservation, maintenance, and display of the stock of knowledge and educational materials (for example, libraries and museums); (2) activities that directly contribute to the way in which instruction is delivered or research is conducted (such as educational media services, academic

Program Classification Structure (PCS) *(continued)*

4. **Academic Support** *(continued)*
computing support, and ancillary support); (3) activities directly related to the administration of academic programs; and (4) the development of academic personnel.

   The activities that should be classified in the Academic Support program differ from those classified in the other support programs in that they are carried out in *direct* support of one or more of the three primary programs.

5. **Student Service.** Those activities carried out with the objective of contributing to the emotional and physical well-being of the students, as well as to their intellectual, cultural, and social development outside the context of the institution's formal instruction program.

   The Student Service program attempts to achieve this objective by (1) expanding the dimensions of the student's educational and social development by providing cultural, social, and athletic experiences; (2) providing those services and conveniences needed by students as members of an on-campus, resident student body; (3) assisting students in dealing with personal problems and relationships as well as with their transition from student to member of the labor force; and (4) administering a program of financial support for students.

6. **Institutional Administration.** Those activities carried out to provide for the day-to-day functioning as well as the long-range viability of the institution as an operating organization.

   The overall objective of the Institutional Administration program is to provide for the institution's organizational effectiveness and continuity. It does this by (1) providing for planning and executive direction; (2) providing for administrative and logistical services; (3) enhancing relationships with the institution's constituencies; (4) providing services and conveniences for the employees of the institution, and (5) recruiting and admitting students to the institution's education program.

7. **Physical Plant Operations.** Those activities related to maintaining existing grounds and facilities, providing utility services, and planning and designing future plant expansions and modifications. The actual capital expenditures used for plant expansion and modification should not be classified in the PCS.

8. **Student Financial Support.** Includes only the financial assistance provided to students in the form of outright grants, trainee stipends, and prizes, awarded by and/or administered through the institution.

Program Classification Structure (PCS) *(continued)*

8. **Student Financial Support** *(continued)*

   Included in this program are tuition and fee waivers and remissions, as well as all gifts and prizes to students that represent outright grants and are not contingent upon the student rendering services to the institution. Intercollegiate athletic scholarships also should be classified here, even though they generally entail some service in the form of participation in the institution's athletic program.

   Excluded are waivers or remissions of tuition and fees granted as a result of either faculty or staff status or family relationship of students to faculty or staff. Such waivers and remissions should be recorded as staff fringe-benefit expenses and categorized elsewhere in the PCS. (For example, if the staff member is primarily involved in providing instruction, those expenses would be classified appropriately within the Instruction program.) Also excluded from this program are loans (which represent conversion of assets) and work/study assistance (which is a payment for services rendered and should therefore be classified within the particular subprogram in which the services are rendered).

9. **Independent Operations.** Provides the capability to classify those program elements that are independent of or unrelated to the primary missions of the institution.

   The Independent Operations program includes those operations that are owned or controlled by the institution as investments, but only if they are financed from the institution's current operations. Operations that represent investments of the institution's endowment funds should not be classified in the PCS.

Program Completers. Those students who have satisfied the requirements needed to earn a degree, certificate, or diploma awarded by an institution.

Program/Course Site. Location where a program/course is offered (may not be the same as the institution's campus).

Program Level. The levels at which a postsecondary-education institution offers formal awards or recognition in each program. The following categories are recommended:

Program Level *(continued)*

1. **Certificate or Diploma (less than one year) Program.** A course of study or program offered by a postsecondary-education institution designed for completion in less than one academic year and terminating in the award of a certificate or diploma.
2. **Certificate or Diploma (one year or more) Program.** A program offered by a postsecondary-education institution designed for completion in one to two academic years and terminating in the award of a certificate or diploma.
3. **Associate-Degree (two years or more) Program.** An educational program that is below the baccalaureate level, that requires at least two but fewer than four academic years of postsecondary-education work and that terminates in the award of an associate degree.
4. **Bachelor's-Degree Program.** An educational program that generally requires four to five academic years and that terminates in the award of a bachelor's degree.
5. **Master's-Degree Program.** An educational program at the graduate level that terminates in any earned academic degree carrying the title of master. In liberal arts and sciences, the degree customarily is granted on successful completion of one or two academic years of work beyond the bachelor's level. In professional fields, it is an advanced professional degree carrying the master's designation (for example, M.S. [Master of Surgery or Master of Science], M.S.W. [Master of Social Work]) earned after the first professional degree.
6. **First-Professional-Degree Program.** An educational program that terminates in an earned degree in a professional field. The specific professional programs included in this category are:
   a. Dentistry (D.D.S. or D.M.D.)
   b. Law, General (L.L.B. or J.D. [if J.D. is the first professional degree])
   c. Medicine (M.D.)
   d. Optometry (O.D.)
   e. Osteopathic Medicine (D.O.)
   f. Podiatry (Pod.D., D.P., or P.M.)
   g. Theological Professions, General (B.D., M.Div., Rabbi)
   h. Veterinary Medicine (D.V.M.)
7. **Doctoral-Degree Program.** An educational program at the graduate level that terminates in any earned academic degree carrying the title of doctor. (Not to be included in this category are first professional degrees such as M.D., D.D.S.)

Program Level *(continued)*

8. **Other Program.** Includes any educational programs that terminate in other types of earned degrees/diplomas/certificates, such as specialist degrees for work completed toward a certificate (for example, Educational Specialist).

Public. *See* **Institution Control/Legal Identity.**

Public Service. *See* **Current-Fund Expenditure Categories and Transfers; Program Classification Structure.**

Q

Quarter. *See* **Predominant Calendar System.**

R

Race/Ethnic Identification. Categorization of individuals according to the race/ethnic categories to which they belong, are regarded by the community as belonging, or categorize themselves as belonging.

This concept of race/ethnic identification and the following categories are those used by the U.S. Office for Civil Rights, the Equal Employment Opportunity Commission, and other federal agencies in conformity with recommendations by the Office of Management and Budget (OMB) Ad Hoc Committee on Race/Ethnic Categories in 1976. The categories are as follows:

1. **Black, Not of Hispanic Origin.** A person having origins in any of the black racial groups of Africa.
2. **Hispanic.** A person of Mexican, Puerto Rican, Cuban, Central or South American, or other Spanish culture or origin, regardless of race.
3. **Asian or Pacific Islander.** A person having origins in any of the original peoples of the Far East, Southeast Asia, the Indian Subcontinent, or the Pacific Islands. This area includes, for example, China, Japan, Korea, the Philippine Islands, and Samoa.

Race/Ethnic Identification *(continued)*

4. **American Indian or Alaskan Native.** A person having origins in any of the original peoples of North America and maintaining cultural identification through tribal affiliation or community recognition.
5. **White, Not of Hispanic Origin.** A person having origins in any of the original peoples of Europe, North America, or the Middle East.

Non-U.S. Citizens are to be reported as follows.

- For student reporting, nonresident aliens (those individuals who have not been admitted to the United States for permanent residence) are reported separately only as totals and are *not* identified by race/ethnic categories.
- For employee reporting, foreign nationals are reported separately as well as included with statistics reported for full-time staff by occupational activity and *are* identified by race/ethnic category.

Registration. The procedure by which students are assigned to class. It includes approval of courses to be taken by the student, organization of sections, and assessment and collection of fees.

Remedial Instruction. *See* **Requisite Preparatory/Remedial Instruction.**

Remodeling. *See* **Building Condition.**

Replacement Cost (Estimated). The estimated original value of an asset expressed in current dollars. Replacement cost is calculated by applying a replacement-cost index to the historical cost of an asset.

Reporting-Unit Structure. The type of organization that identifies the institution for reporting purposes.

1. **Single-Campus Institution.** A postsecondary-education institution that conducts its programs at a single site.
2. **Parent Institution/Main Campus.** Usually the location of the core, primary, or most comprehensive program (in institutions consisting of a main campus and one or more branch campuses). Unless the institution-wide or central administrative office of such institutions is reported to be at a different location, the main campus is also the location of the central administrative office.

Reporting-Unit Structure *(continued)*

3. **Branch Campus.** A campus or division of an organization that is organized on a relatively permanent basis (that is, has a relatively permanent administration), that offers an organized program or programs of study (as opposed to courses), and that is located in a community different from that in which its parent organization is located. Being in a community different from that of the parent institution means that a branch is located beyond a reasonable commuting distance from the main campus of the parent institution.
4. **Campus in a Multicampus System.** An administratively equal campus in a complex of two or more institutions, each separately organized or independently complete, under the control or supervision of a single administrative body.
5. **Central Office.** The administrative body or component that supervises the various administratively equal campuses in a multicampus system.

Required Fees. The charges assessed to students for certain items not covered by tuition.

Such fees include all fixed-sum charges required of such a large proportion of all students that the student who does not pay the charge is an exception. Required fees may include charges for student activities, health services, student center, athletics, and construction, but should *not* include first-time admissions or application charges.

Requisite Preparatory/Remedial Instruction. Those instructional offerings carried out to provide the learner with the skills or knowledge required by the institution to undertake course work leading toward a postsecondary degree or certificate. These offerings, supplemental to the normal academic program, typically are designated as preparatory, remedial, developmental, or special education services. They may be taken prior to, or along with, the course work leading toward the degree or certificate. They are generally noncredit offerings, although in some cases credit may be given and the credit requirements for the degree or certificate increased accordingly.

Research. *See* **Current-Fund Expenditure Categories and Transfers; Program Classification Structure.**

Residential Facility. *See* **Room-Use Categories.**

Restricted Funds. Those monies that are given to an institution for a specified purpose by a particular funder and are restricted to use for that specific purpose.

Revenues. Applies only to the Current Fund and includes (1) all restricted monies accepted during the reporting period and (2) that portion of restricted monies expended for operating purposes during the reporting period.

Room-Use Categories. Standard groups of institution areas described by primary use. The codes and definitions are those recommended in Leonard Romney's *Higher Education Facilities Inventory and Classification Manual,* Technical Report 36 (Boulder, Colo.: National Center for Higher Education Management Systems, 1972). Standard categories that describe the use of particular assignable areas are:

1. **Classroom.** A room used by classes that do not require special-purpose equipment for student use. (Coded as 100.)
2. **Class Laboratory.** A room used primarily by regularly scheduled classes that require special-purpose equipment for student participation, experimentation, observation, or practice in a field of study. (Coded as 210.)
3. **Special-Class Laboratory.** A room used primarily by informally (or irregularly) scheduled classes that require special-purpose equipment for student participation, experimentation, observation, or practice in a field of study. (Coded as 220.)
4. **Individual-Study Laboratory.** A room used primarily for individual student experimentation, observation, or practice in a particular field of study. (Coded as 230.)
5. **Nonclass Laboratory.** A room used for laboratory applications, research, and/or training in research methodology that require special-purpose equipment for staff and/or student experimentation or observation. (Coded as 250.)
6. **Office Facility.** A room used by faculty, staff, or students working at a desk (or table). (Coded as 300.)
7. **Study Facility.** A room used by individuals (a) to study books or audiovisual materials, (b) to provide shelving for library or audiovisual materials, (c) as a combination reading room and stacks, (d) as a reading/study room, stack, or open-stack reading room as a supporting service to such rooms, or (e) to serve activities in reading/study rooms, stacks, open-stack reading rooms, or processing rooms. (Coded as 400.)

Room-Use Categories *(continued)*

8. **Special-Use Facility.** A room used: (a) as an armory, (b) as an armory service, (c) for athletic/physical-education activities, (d) for athletic-facilities spectator seating, (e) for direct service to an athletic/physical-education facility, (f) for audiovisual, radio, TV facilities [production, distribution, service], (g) for the diagnosis and/or treatment of patients in a program other than medicine, dentistry, and student health care, or any room that supports these activities, (h) to practice the principles of certain disciplines, such as teaching and home economics, (i) as demonstration facilities, and (j) as field buildings, such as agricultural, meteorological, animal shelter, and greenhouse. (Coded as 500.)
9. **General-Use Facility.** A room used for assembly, exhibition, food-service area, lounge, merchandising, recreation, meeting, or locker-room facilities, or a room that directly services such facilities. (Coded as 600.)
10. **Support Facility.** A room used for data processing/computer, manufacture/repair/maintenance of products or equipment, storage for materials/vehicles, food processing or storage, or cleaning/washing/drying/ironing linens, and so on, or a room that directly serves such facilities. (Coded as 700.)
11. **Health-Care Facility.** A room used for health-care facilities for humans as well as animals. Included are patient bedrooms and baths, nurses' stations, surgery and treatment rooms, rooms used for diagnostic support services, supplies storage area, and public waiting rooms. (Coded as 800.)
12. **Residential Facility.** Rooms that serve as student and faculty housing (for example, sleeping rooms, apartments, and houses). Excluded are rooms that serve residential activities such as office space and food facilities. (Coded as 900.)
13. **Unclassified Facility.** Rooms not assigned, undergoing remodeling or alteration, or not completely finished in construction at the time of inventory. (Coded as 000.)

S

Salaries and Wages. *See* Direct Costs.

Salary. *See* Average Full-Time Equivalent (FTE) Salary.

Sales and Services. *See* Current-Fund Revenue Categories.

Scholarships and Fellowships. *See* Current-Fund Expenditure Categories and Transfers.

Scholastic Aptitude Test (SAT) Scores. *See* Aptitude/Achievement Test Scores.

Second-Year Students. *See* Student Level.

Semester. *See* Predominant Calendar System.

Seniors. *See* Student Level.

Service Employees. *See* Manpower-Resource Categories.

Service Months. *See* **Employee Counts: Full-Time Equivalent (FTE) Counts.**

Single-Campus Institution. *See* **Reporting-Unit Structure.**

Social Roles/Interaction Instruction. *See* **Nondegree-related Instruction.**

Sophomores. *See* **Student Level.**

Special-Class Laboratory. *See* **Room-Use Categories.**

Specialist/Support Professionals. *See* **Manpower-Resource Categories.**

Special-Use Facility. *See* **Room-Use Categories.**

State Appropriations. *See* **Current-Fund Revenue Categories.**

Statement of Changes in Fund Balances. A financial statement that describes the flow of funds into and out of a higher-education institution. The flow of funds is shown separately for each fund group.

Statement of Current-Fund Revenues, Expenditures, and Other Changes. A financial statement that provides additional detail beyond what is available in the Statement of Changes in Fund Balances regarding the flow of funds into and out of the Current Fund.

Revenues are shown by source (*see* **Current-Fund Revenue Categories**), and expenditures are shown by function (*see* **Current-Fund Expenditure Categories and Transfers**). The statement is subdivided into separate columns for restricted and unrestricted current funds.

State Student Incentive Grant (SSIG) Program. A program of 50/50 sharing (state/federal) in which states are encouraged to develop or expand programs of grant aid to "substantially needy" students attending eligible institutions of postsecondary education. The states are responsible for selection of grant recipients, subject in turn to review of selection criteria by the U.S. Commissioner of Education. Individual student grants are limited to $1,500 ($750 federal share) per academic year.

Station. The total facilities necessary to accommodate one person for one time period.

Station *(continued)*

The time period varies for different types of facilities. For example, when discussing classroom stations, the period of time may be one hour or class period; when dealing with office stations, the time period may be one year (or it may be indefinite).

Student-Contact Hour. A unit of measure that represents an hour of scheduled instruction given to students. The total of the number of hours spent by all students in scheduled instructional activities during a specified period of time can be determined as follows:

If a course with an enrollment of 20 students meets 3 hours per week for 15 weeks, the number of student-contact hours is $20 \times 3 \times 15 = 900$. Similarly, if a course with an enrollment of 20 students meets 8 hours per day for 2 days, the number of student-contact hours is $20 \times 8 \times 2 = 320$.

Student Counts. The recording or reporting of student data for internal and exchange purposes. The following three types of counts are needed:

1. **Enrollment Counts.** The duplicated number of students enrolled in courses as of an official census date, by unit/department of instruction or by student program.
2. **Head Counts.** The unduplicated number of students as of an official census date, by student characteristics such as sex, race/ethnic status, full-time/part-time status, and so forth.
3. **Full-Time Equivalent (FTE) Counts.** A constructed count of the equivalent number of full-time students enrolled in courses as of an official census date, by unit/department of instruction or by student program.

   An FTE count is the equivalent of one student who is deemed to be carrying a full load in accordance with an institutionally agreed upon convention for converting numbers of specific students to an equivalent number of full-time students. For purposes of exchanging information about FTE students, the following method can be used to calculate comparable FTE student data.

   Step 1: Determine the institutional standard full-time load for a given student program. This could be done for each degree program, for each level (such as undergraduate versus graduate versus professional), or it could represent an average of several degree programs or levels.

Student Counts *(continued)*

3. **Full-Time Equivalent (FTE) Counts** *(continued)*
   a. Take the number of award units required for a degree as specified by the institution (for example, number of student credit hours, quarter hours, or course units).
   b. Take the number of time periods normally required for an academic year at the institution (for example, three quarters, two semesters, or two trimesters) and multiply this by the number of academic years normally required by the institution to complete the degree (such as three years or four years).
   c. Divide the number of award units specified in Step 1-a by the figure calculated in Step 1-b to derive the standard full-time load at the institution.

   Step 2: Determine the number of total full-time equivalent students at the institution, or in a specific class or level, by taking the total enrollment award units (such as total student credit hours or total student course units) as of a given point in time (for example, census date in autumn quarter), and then dividing this by the standard full-time load calculated in Step 1.

   Note: Specific types of students may be reflected in FTE counts or a head-count basis, since enrollment in certain programs (such as Ph.D., Medicine, or Dentistry) always requires full-time status, and the amount of award units involved at any given point in time is irrelevant.

Student-Credit Hour. A unit of measure that represents one student engaged in an activity for which one hour of credit toward a degree or other certificate is granted upon successful completion. Total student-credit hours for a course are calculated by multiplying the course's credit-hour value by the number of students enrolled in the course.

Student Employees. Employees at a postsecondary-education institution who also are students and whose primary purpose is the pursuit of a course of study.

Student Financial Support. *See* **Program Classification Structure.**

Student Grants. Monies permanently given to students for a particular purpose with no expectation of repayment or of services to be rendered. Special kinds of grants are scholarships and fellowships.

Student Level. The proportion of total requirements the student has obtained toward the completion of the degree/diploma/certificate program in which he or she is enrolled, according to the number of years normally required to obtain them.

This involves individuals who have been admitted to a general or specific course of study or program at the completion of which a degree/diploma/certificate is awarded by the institution. Students who have not yet declared a major (that is, indicated the specific program they will follow) but have taken or are presently enrolled in courses and activities attempted and completed by degree/diploma/certificate students should be included in this category. The following classifications are generally used in postsecondary-education institutions.

1. **Undergraduate Students.** Students enrolled in a four- or five-year bachelor's-degree program, in an associate-degree program, or in a vocational or technical program that is normally terminal and results in formal recognition below the baccalaureate. The following classifications are often used.
   a. First-Time Entering Freshmen. Entering freshmen who have not previously attended any college.
   b. Other First-Year Students.
   c. Second-Year Students or Sophomores.
   d. Third-Year Students or Juniors.
   e. Fourth-Year Students or Seniors.
   f. Other Undergraduate Students.

   Undergraduates are also classified as follows.
   a. Lower Division. Includes all undergraduate students who are enrolled in programs leading to an associate degree (including three-year associate-degree programs) or in undergraduate occupational or vocational programs of three years duration or less. This category also includes all other undergraduate students who have earned less than 50 percent of the number of academic credits normally required for a four-year bachelor's degree or 40 percent of the number of academic credits normally required for a five-year bachelor's degree (typically classified as freshmen or sophomores).
   b. Upper Division Includes all undergraduates who are not in associate-degree or occupational/vocational programs and who have completed more than 50 percent of a four-year or more than 40 percent of a five-year undergraduate program that terminates in a degree, usually measured by the number of credits earned as a proportion of the number of credits required for graduation.

Student Level *(continued)*

2. **First Professional Students.** Students enrolled in a professional school or program that requires at least two academic years of college work for entrance and a total of at least six years for a degree. (Students in programs requiring only four or five years beyond high school should be reported as undergraduates.)
3. **Graduate Students.** Students who hold the bachelor's or first professional degree or equivalent and are working toward a master's or doctor's degree. The following classifications are often used:
   a. Less Than First Year. Graduate students who have completed less than one full year of required graduate study.
   b. First Year and Beyond. All graduate students who have completed at least one full year of graduate study toward a master's or doctor's degree.

   Graduate students are also classified as follows.
   a. Graduate I. Graduate students who (1) are pursuing a master's degree, (2) are pursuing a doctoral degree but have not earned a master's degree and have earned fewer than the equivalent number of credits normally required for a master's degree, or (3) are pursuing an Educational Specialist certificate, degree, or coordinate intermediate-level program, whether or not they possess an earned master's degree.
   b. Graduate II. Graduate students who are pursuing a doctoral-degree (except first professional) program, except those who are classified as Graduate I by the definition provided here.
   c. Other. Students who are pursuing postdoctoral work.

Student Loans. Monies given to students with the expectation that the amount will be repaid, usually with some interest, to the funder.

Student Program. The student's primary field of study as offered by the institution.

The field of study may fall within a single department of instruction or may overlap several departments. Student Programs are categorized according to the standard taxonomy of fields of study used in the Higher Education General Information Survey (HEGIS) in Robert A. Huff and Marjorie O. Chandler, *A Taxonomy of Instructional Programs in Higher Education* (Washington, D.C.: National Center for Educational Statistics, 1970).

Student Service. *See* **Current-Fund Expenditure Categories and Transfers; Program Classification Structure.**

Student Status at Exit. *See* **Exit-Student Status.**

Study Facility. *See* **Room-Use Categories.**

Subject Matter. *See* **Discipline/Subject Matter.**

Supplemental Educational Opportunity Grants (SEOG). (P.L. 89-329, Higher Education Act of 1965, Title IV-A, Subpart 2.) Federal grants that provide financial assistance to high-school graduates with exceptional financial need to enable them to attend college. The grants are made directly to institutions of higher education, which select students for the awards. Grants awarded to students shall not exceed $1,500 per year or one-half the amount of other student aid provided by the institution. However, every grant must be matched by the institution from any source under its control (including the College Work-Study Program and Direct Student Loans) or from public or private scholarships. Undergraduates must be enrolled on at least a half-time basis. Graduate students are not eligible for support under this program. (Note: Grant limitations are subject to change with revised legislation.)

Supplies and Services. *See* **Direct Costs.**

Support Facility. *See* **Room-Use Categories.**

Suspension. *See* **Exit-Student Status.**

T

Technical Employees. *See* **Manpower-Resource Categories.**

Tenure. The institutional designation that serves to identify the status of the employee with respect to permanence of appointed position. The following tenure designations indicate status of individuals:

1. **Tenured.** Individuals who have been granted tenure
2. **Nontenured.** Individuals who are eligible for (that is, on the tenure track) but have not been granted tenure
3. **Not Eligible.** Individuals who are not eligible for tenure

Third-Year Students. *See* **Student Level.**

Trade Certificate. *See* **Highest Degree/Diploma/Certificate Earned.**

Transfers In. *See* **Current-Fund Revenue Categories.**

Transfers Out. The movement of funds from one fund group to another fund group with no intention of repaying the donor fund group.

Transfers Out *(continued)*

For reporting purposes, there are two types of transfers:

- A nonmandatory transfer is made at the discretion of the institution's governing board between unrestricted funds and another fund group.
- A mandatory transfer is made from unrestricted funds to fulfill a legal obligation of the institution in another fund group.

(See also **Current-Fund Expenditure Categories and Transfers.**)

Travel. *See* **Direct Costs.**

Trimester. *See* **Predominant Calendar System.**

Tuition and Fees. *See* **Current-Fund Revenue Categories, Required Fees; Tuition Charge.**

Tuition Charge. The amount of money charged to students for instructional services. Tuition may be charged on a per-term, per-course, or per-credit basis.

U

Unclassified Facility. *See* **Room-Use Categories.**

Undergraduate Students. *See* **Student Level.**

Unrestricted Funds. Those monies that may be used for any purpose deemed necessary by the institution's management. This category would include all "designated funds" (unrestricted funds that may be used only for those purposes designated by the institution's governing board).

Upper Division. *See* **Student Level; Course Level.**

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V

Veterans Administration Educational Benefits. Those benefits that are paid for student assistance at approved postsecondary-education institutions for three types of beneficiaries: surviving wives and children, discharged veterans, and active armed-service employees in special programs.

Vocational Training. Includes formal vocational-training programs completed in high school, in an apprenticeship program, in a school of business, in a nursing or trade school, in a technical institute, in the Armed Forces, or in Job Corps Training. Single courses that are not part of an organized program of study, on-the-job training, training in company schools, by correspondence, or basic training in the Armed Forces generally are not considered vocational training.

W

Weekly Student Hour. A unit of measure that represents one hour of instruction given to one student in one week.

Weekly Student Hour of Classroom Instruction. A unit of measure that represents one hour of instruction given to one student in one week in classroom facilities (lecture rooms, recitation/discussion rooms, seminar rooms, and so forth).

White. *See* **Race/Ethnic Identification.**

Appendix

This appendix is provided to help users who do not know the specific wording of some terms included in the *Glossary*.

All substantive entries in the *Glossary* are listed in the appendix under one or more of the following six categories:

Academic-related
Facilities-related
Financial-related
General
Personnel-related and Employee Characteristics
Student-related and Student Characteristics

An entry is not included in the appendix if its only purpose in the *Glossary* is to refer the user to another entry. For example, the entry **Field of Study**, which is followed only by "*See* **Discipline/Subject Matter and Student Program**," is not included in the appendix.

When applicable, an item may be listed under more than one of the six categories. For example, **Race/Ethnic Identification** is relevant to both the personnel and student categories and will be found in both.

When a term can only be found in the *Glossary* as part of a classification structure, it is listed in the appendix as a subcategory under that classification structure. For example, **Hispanic** is listed under **Race/Ethnic Identification.**

Academic-related

Academic Year
Accreditation
Admission
Application
Aptitude/Achievement Test Scores
Census Date for Enrollment
College Work-Study Program
Course Level:
- Lower Division
- Upper Division
- Graduate/Professional
- Other

Credit Courses
Credit Unit
Curriculum
Degree-related Instruction
Discipline/Subject Matter
Educational Credential
External Degree

Academic-related *(continued)*

Geographic Origin:
- In-District
- In-State
- Out-of-State
- Foreign

High-School Equivalency Examinations
Nondegree-related Instruction:
- General-Studies Instruction
- Occupation-related Instruction
- Social Roles/Interaction Instruction
- Home and Family-Life Instruction

Normal Full-Time Credit-Hour Load
Predominent Calendar System:
- Quarter
- Semester
- Trimester
- 4-1-4 Plan

Program/Course Site
Program Level:
- Certificate or Diploma (less than one year) Program
- Certificate or Diploma (one year or more) Program
- Associate-Degree (two years or more) Program
- Bachelor's-Degree Program
- Master's-Degree Program
- First-Professional-Degree Program
- Doctoral-Degree Program
- Other Program

Registration
Required Fees
Requisite Preparatory/Remedial Instruction
Student-Contact Hour
Student-Credit Hour
Student Program
Tuition Charge
Veterans Administration Educational Benefits
Vocational Training
Weekly Student Hour
Weekly Student Hour of Classroom Instruction

Facilities-related

Assignable Area
Assignable Square Feet
Building Condition:
- Satisfactory
- Remodeling-A
- Remodeling-B
- Remodeling-C
- Demolition
- Termination

Institutional Housing, Number of Students Living In
Institutional Housing, Number of Student Spaces Available In
Room-Use Categories:
- Classroom
- Class Laboratory
- Special-Class Laboratory
- Individual-Study Laboratory
- Nonclass Laboratory
- Office Facility
- Study Facility

Facilities-related *(continued)*

Room-Use Categories *(continued)*
- Special-Use Facility
- General-Use Facility
- Support Facility
- Health-Care Facility
- Residential Facility
- Unclassified Facility

Station

Financial-related

Accrual Accounting
Additions to Fund Balances
Assets
Average Full-Time Equivalent (FTE) Compensation
Average Full-Time Equivalent (FTE) Salary
Balance Sheet
Basic Educational Opportunity Grants (BEOG)
Book Value
Capital Asset:
  Land
  Land Improvement
  Building
  Capital Equipment
Capital Cost:
  Land Improvement
  Building
  Capital Equipment
Cash Accounting
Chargebacks

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Financial-related *(continued)*

Current-Fund Expenditure Categories and Transfers:
- Instruction
- Research
- Public Service
- Academic Support
- Student Services
- Institutional Support
- Operation and Maintenance of Plant
- Scholarships and Fellowships
- Mandatory Transfers
- Nonmandatory Transfers
- Auxiliary Enterprises
- Hospitals
- Independent Operations

Current-Fund Revenue Categories:
- Tuition and Fees
- Governmental Appropriations
- Governmental Grants and Contracts
- Private Gifts, Grants, and Contracts
- Endowment Income
- Sales and Services of Educational Activities
- Sales and Services of Auxiliary Enterprises
- Sales and Services of Hospitals
- Other Sources
- Independent Operations
- Transfers In

Current-Fund Source/Use Matrix

Debt Outstanding

Debt Service

Deductions from Fund Balances

Designated Funds

Direct Costs:
- Compensation
  - Salaries and Wages
  - Fringe Benefits
- Supplies and Services
  - Supplies
  - Communications
  - Travel
  - Other Contractual Services
  - Noncapital Equipment
- Expenditures Made by Another State Agency
- Expenditures Made by a Central Administration
- Contributed Services

Educational and General Expenditures and Transfers

Financial-related *(continued)*

Endowment Yield
Expenditures
Full Costs
Functional Classification
Fund Balances
Fund Groups:
- Current Funds
- Loan Funds
- Endowment and Similar Funds
  - Endowment Funds
  - Term Endowment Funds
  - Quasi Endowment Funds
- Annuity and Life Income Funds
- Plant Funds
  - Unexpended Plant Funds
  - Funds for Renewal and Replacement
  - Funds for Retirement of Indebtedness
  - Investment in Plant
- Agency Funds

General-Obligation Debt
Guaranteed Student Loans/Federally Insured Student Loans
Indirect Costs
Liabilities
Long-Term Debt
Long-Term Debt Issued
Long-Term Debt Retired
National Direct Student Loan (NDSL) Program
Need-Based Financial Aid
Non-Need-Based Financial Aid
Object Classifications
Replacement Cost
Required Fees
Restricted Funds
Revenues
Statement of Changes in Fund Balances
Statement of Current-Fund Revenues, Expenditures, and Other Changes
State Student Incentive Grant (SSIG) Program
Student Grants
Student Loans
Supplemental Educational Opportunity Grants (SEOG)
Transfers
Tuition Charge
Unrestricted Funds
Veterans Administration Educational Benefits

General

Credentialing:
- Certification
- Licensure

Institutional Code:
- Federal Interagency Committee on Education (FICE) Code
- Codes for All Other Institutions

Institutional Control/Legal Identity:
- Public
- Private
- Other

Licensure

Program Classification Structure:
- Instruction
- Research
- Public Service
- Academic Support
- Student Service
- Institutional Administration
- Physical Plant Operations

General *(continued)*

Program Classification Structure *(continued)*
- Student Financial Support
- Independent Operations

Program/Course Site

Reporting-Unit Structure:
- Single-Campus Institution
- Parent Institution/Main Campus
- Branch Campus
- Campus in a Multicampus System
- Central Office

Personnel-related and Employee Characteristics

Age Ranges
Average Full-Time Equivalent (FTE) Compensation
Average Full-Time Equivalent (FTE) Salary
Collective-Bargaining Agreement
Employee
Employee Counts:
  Head Counts
  Full-Time Equivalent (FTE) Counts
Exempt Employee
Faculty-Contact Hours
Faculty-Rank Titles:
  Professor
  Associate Professor
  Assistant Professor
  Instructor
  Other
Highest Degree/Diploma/Certificate Earned:
  No Academic Credential
  High-School Diploma or Equivalent

Personnel-related and Employee Characteristics *(continued)*

Highest Degree/Diploma/Certificate Earned *(continued)*
- Craft or Trade Certificate
- Professional Certificate
- Associate Degree
- Bachelor's Degree
- Master's Degree
- First Professional Degree
- Doctoral Degree
- Other

Level of School Completed

Manpower Resource Categories:
- Executive/Administrative/Managerial Professionals
- Instruction/Research Professionals
- Specialist/Support Professionals
- Technical Employees
- Office/Clerical Employees
- Crafts and Trades Employees
- Service Employees

Nonexempt Employee

Occupational Classification

Race/Ethnic Identification:
- Black, Not of Hispanic Origin
- Hispanic
- Asian or Pacific Islander
- American Indian or Alaskan Native
- White, Not of Hispanic Origin

Student Employees

Tenure

Student-related and Student Characteristics

Age Ranges
Admission
Application
Aptitude/Achievement Test Scores
Basic Educational Opportunity Grants (BEOG)
Credit Unit
Exit-Student Status:
  In Good Standing
  Academic Drop or Suspension
  Other Drop or Suspension
Geographic Origin
  In-District
  In-State
  Out-of-State
  Foreign
Guaranteed Student Loans (GSL)/Federally Insured Students Loans (FISL)
Highest Degree/Diploma-Certificate Earned:
  No Academic Credential
  High-School Diploma or Equivalent

Highest Degree/Diploma/Certificate Earned *(continued)*
- Craft or Trade Certificate
- Professional Certificate
- Associate Degree
- Bachelor's Degree
- Master's Degree
- First Professional Degree
- Doctoral Degree
- Other

High-School Equivalency Examinations
High-School Graduates
High-School Rank
Level of School Completed
National Direct Student Loan (NDSL) Program
Need-Based Financial Aid
Non-Need-Based Financial Aid
New Undergraduate Transfer Student
Normal Full-Time Credit-Hour Load
Program Completers
Race/Ethnic Identification:
- Black, Not of Hispanic Origin
- Hispanic
- Asian or Pacific Islander
- American Indian or Alaskan Native
- White, Not of Hispanic Origin

Registration
State Student Incentive Grant (SSIG) Program
Student-Contact Hour
Student Counts:
- Enrollment Counts
- Head Counts
- Full-Time Equivalent (FTE) Counts

Student-Credit Hour
Student Employees
Student Grants
Student Level:
- Undergraduate Students—Categorization 1
  - First-Time Entering Freshmen
  - Other First-Year Students
  - Second-Year Students or Sophomores
  - Third-Year Students or Juniors
  - Fourth-Year Students or Seniors
  - Other Undergraduate Students

Student-related and Student Characteristics ***(continued)***

Student Level ***(continued)***
- Undergraduate Students—Categorization 2
  - Lower Division
  - Upper Division
- First Professional Students
- Graduate Students—Categorization 1
  - Less Than First Year
  - First Year and Beyond
- Graduate Students—Categorization 2
  - Graduate I
  - Graduate II

Student Loans
Student Program
Supplemental Educational Opportunity Grants (SEOG)
Veterans Administration Educational Benefits

National Center for Higher Education Management Systems
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